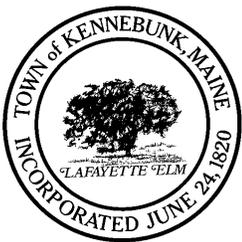


Town of Kennebunk, Maine

Fiscal Year 2026 Operating Budget & Capital Improvement Plan 2026 – 2030



Submitted by: Bryan Laverriere, Town Manager
Prepared by: Kayla Tierney, Finance Director
Town of Kennebunk
1 Summer Street
Kennebunk, Maine 04043

February 4, 2025

Table of Contents

Letter of Transmittal	4
Introduction to the Budget	6
Budget Timeline	8
FY2026 Budget Calendar	9
Town of Kennebunk FY2025 Strategic Goals.....	10
FY2026 Budget Intro and Goals	12
Description of Funds	15
Organizational Chart	17
Section I: Fiscal Summary FY25 Budget Update Expenditures and Revenues	18
FY25 Expenditures	19
FY25 Revenues.....	22
Section II: FY26 Managerial Budget.....	24
FY26 Manager Budget Expenditures – Summary.....	25
FY26 Manager Budget Detail – Revenues	27
Section III: Capital.....	28
5 Year Capital Improvement Plan – Summary by Division, Vehicle & Heavy Equipment Only.....	33
Public Services Division	34
Recreation Division	36
General Government.....	36
Police Division	37
Fire & Rescue Division	38
Section IV: Divisions	39
General Government 11103.....	40
Select Board 11104.....	42
Town Manager 11105	43
Town Clerk 11106.....	44
Ballot Clerks 11107	45
Assessors 11108.....	46
Community Development 11110.....	47
Town Hall 11112.....	49
Information Technology (IT) 11113	50
Human Resources 11114.....	53
Kennebunk Police Department 12200.....	54

Communications 12205	55
Kennebunk Fire Rescue (KFR) 12210	58
Kennebunk Fire Rescue 12220 Civil Emergency Preparedness	62
Kennebunk Fire Rescue 12225 Lifeguards	62
Public Services 13300 Highway	63
Public Services 13305 Recycling	66
Public Services 13315 Solid Waste	66
Public Services 13320 Hydrants & Street Lights	67
Public Services 13400 Parks	67
Social Services 14400	68
Social Services 144XX Agencies	69
Recreation 15500	70
Facilities 15600	73
Boards and Committees	74
Planning Board 16600	75
Conservation Commission 16601	75
Site Plan Review Board 16602	76
Zoning Board of Appeals 16603	76
Board of Assessment Review 16605	76
Historic Preservation Commission 16608	77
West Kennebunk Village Committee 16612	77
Community Garden Committee 16620	78
Energy Efficiency & Sustainability Committee 16621	78
New: Climate Action Committee	78
Committee on Aging 16623	79
Dog Park Committee 16624	79
Employee Benefits 16650	80
Contingency 17700	81
Miscellaneous 17750	81
Kennebunk Free Library	82
Debt Service	83
Section V: TIF	84
Appendix A – Glossary of Terms	88

Letter of Transmittal

February 4, 2025

Subject: Fiscal Year 2026 Proposed Municipal Budget

I am pleased to present to you the Proposed Budget for the General Fund and Capital Fund of the Town of Kennebunk for the Fiscal Year 2026. This municipal budget focuses on the continuation of multiple goals set in FY2025 in an effort to begin strategic planning for future years. The FY2025 budget process identified *Financial Stability*, *Transparency* and *Community* as the three major goals for the Town. *Financial Stability* focused on reviewing authorized but unissued debt as it related to capital projects from the past several years; this review is critical in building a long-term strategic plan for a formalized capital improvement plan. *Transparency* aimed at promoting collaboration amongst divisions to achieve common goals. Lastly, *Community*, focused on the continual effort to provide exceptional services to our residents and the promotion of engagement in critical issues and topics.

The FY2026 budget builds upon the foundation built in the FY2025 budget process. *Financial Stability* remains to be an important goal in enhancing the formalized Capital Improvement Plan to include facilities and infrastructure; a Facilities sub-committee was formed in FY2025 to start these discussions and efforts. Other areas within the *Financial Stability* goal include strategic planning for reserve funds, financial projections for funds to maintain necessary reserves and an examination of fees. Additionally, we will face new challenges in FY2026, as trash contracts which will expire on June 30, 2025.

The proposed budget demonstrates an approximate 11.6% net increase to the General Fund budget. The Municipal Budget includes all municipal divisions, departments, committees, local contribution to RSU21, York County tax and the Kennebunk Free Library. Within this increase, a 4% cost of living adjustment is proposed for all employees (union and non-union) to keep us on track from a recruitment and retention standpoint. It also includes recycling tipping fees that the Town did not have to incur under the previous contract; this is a substantial amount that all municipalities will pay moving forward. Lastly, debt service constitutes 15% of the proposed net municipal budget as we issue prior year authorizations in FY25 and FY26. After an examination of fees, revenues are projected to increase in FY2026 to bring the Town to index; these fees relate to ambulance rates, building permits and beach revenues. The prudent use of revenues will be critical in this upcoming budget cycle as contract costs are expected to be significant. When looking at calendar year 2024, CPI rose and fell throughout the year to its lowest point in September 2024; this turned back upward in October and November 2024. We anticipate to still ride the wave of inflation as we end FY2025 and hope that the projected decrease to the CPI will prove true as we enter FY2026.

The capital needs for FY26 are proposed to be addressed from either the operating budget, the use of unassigned fund balance or through the TIF. Efforts were made by all divisions to keep as close to a lean year as possible while still fulfilling the needed items on the capital improvement plan.

The Town is currently conducting a town wide assessment adjustment to ensure that all properties are valued at "fair market value"; this will be a noticeable shift to the taxpayer, from a property valuation standpoint, that will likely translate to a lower property tax rate amount.

Overall, this budget is a representation of a structurally balanced budget that addresses immediate needs within the community and the organization. The FY26 budget continues to focus on financial stability and sustainable solutions that best serves our Town and its residents.

I would like to thank all of our Town Staff for their continued dedication. Additionally, I would like to acknowledge and thank Division Directors for their efforts and mindfulness in the preparation of this budget.

Respectfully submitted,

Bryan Laverriere
Town Manager

Introduction to the Budget

General Information:

The Town of Kennebunk is conveniently located on the coast of Maine and offers vibrant villages and beautiful sandy beaches. According to the 2020 census numbers, released in April 2021, Kennebunk has 11,536 residents and is currently adding new residents at a rate of 1.24% annually. The Town notices population fluctuations during the summer months, as Kennebunk is a popular vacation spot. The summer population is estimated to increase by 50% when seasonal properties and hotels are taken into consideration.

The municipal budget process serves as the roadmap for the upcoming fiscal year, which runs July 1 through June 30; it details all of the expenses and revenues on a fund level that are necessary to provide quality services to the residents in the Town of Kennebunk. Furthermore, it creates a foundation for financial planning and recognizes sustainable solutions to anticipated budgetary challenges.

Mission Statement:

The Town of Kennebunk partners with our community members to deliver superior service in the most efficient and effective manner possible, while preserving, protecting, and enhancing the quality of life of all of our residents, businesses and visitors.

Core Values:

Culture of Excellence: We respect members of the public and each other, and treat all with courtesy and dignity. We are an inviting community that welcomes diversity and embraces our differences, promoting an atmosphere of inclusion and acceptance among our residents and visitors. We rely on teamwork to provide a seamless experience for all customers. We uphold high ethical standards in our personal, professional, and organization conduct. We continuously strive to meet the needs of customers through available resources by being flexible and promoting the use of innovation.

Accountability: We accept responsibility for our personal and organizational decisions and actions, while delivering cost-effective and efficient services that are done right the first time.

Communication: We openly communicate with the public and each other by sharing information and soliciting feedback to achieve our goals.

Diversity, Inclusion, Connection: We believe a thriving and vibrant community stems from the diversity of its people. To that end, we strive to ensure people from all backgrounds, experiences and perspectives feel welcomed, respected and accepted.

Environment: We are concerned about our natural, historic, economic and aesthetic resources and work to preserve and enhance them for future generations.

Safety: We use education, prevention and enforcement methods to protect life and property in the community, and maintain our infrastructure and facilities to provide a safe environment in which to live, work, shop and play.

Trust: We realize the perception of our organization is dependent upon the public's confidence in our commitment to our core values and to meeting the goals set collectively by the Town Manager and Select Board.

FY2026 Budget Process:

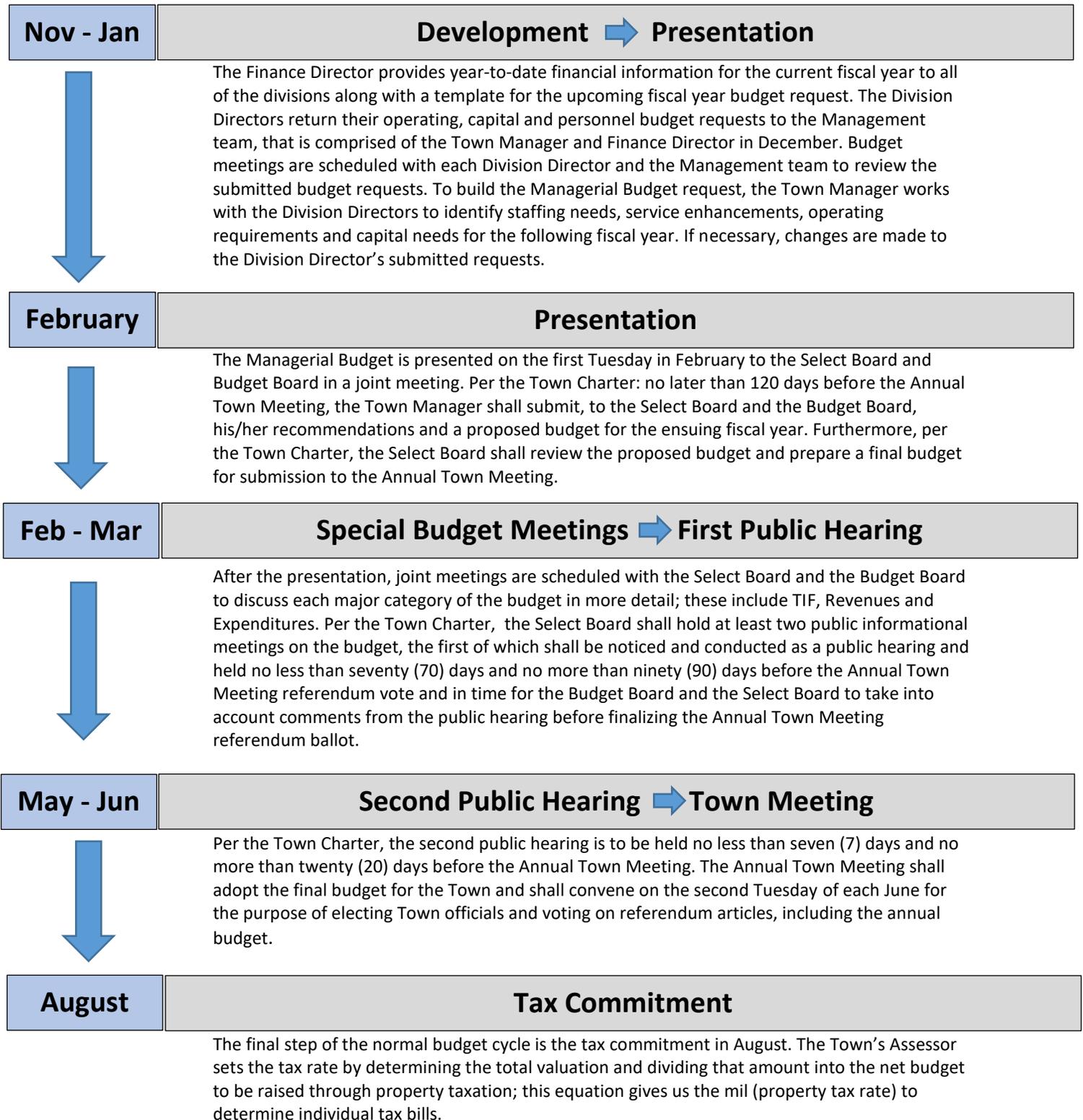
The municipal budget details all of the expenses and revenues that the Town of Kennebunk needs to provide quality services to its residents for a full fiscal year. The municipal budget is a legally adopted document, which means that it can only be changed at the highest legislative body level, which for the Town of Kennebunk are the residents through action of a Town election.

The Town Manager and Finance Director meet with each division to discuss their budget as it relates to operating expenditures, capital needs, personnel updates and if applicable, revenue items. Each Division Director reviews the previous fiscal year's budget and submits a request for the upcoming budget. Significant increases and decreases are discussed and substantiated; for example: increases to a heat account line may be due to industry increases in oil prices. Increases to the budget may be a result of uncontrollable industry costs, external regulation adjustments, population growth, increase to demand for services, external labor constraints or external supply chain management constraints. Each division's request is examined line by line from an operational standpoint and the request can range from minor adjustments to major adjustments for major capital needs.

Each division also submits their Capital Improvement Plan (CIP) request for the upcoming year for review by the management team. At this time, the Capital Improvement Plan documents are updated. The Capital Improvement Plan is a document that focuses on the implementation of community and Town goals through detailed recommendations on capital spending that meets the needs for the current and forecasted future fiscal years. This multi-year scheduling tool provides an identifiable framework for informed decision-making. It is updated annually as part of the regular budget process and forecasts the next five fiscal years for all of the Town's capital assets. The Town Manager will select which increases can be supported in the upcoming year's budget and a proposed gross and net municipal budget is compiled.

The Town Manager will publicly present the proposed managerial budget to the Select Board and the Budget Board. The Select Board is required to review the proposed budget and prepare a final budget for submission to the Annual Town Meeting per section 5.03 of the Town Charter. The Select Board shall hold at least two public hearing meetings on the budget and the Annual Town Meeting will adopt the final budget for the Town.

Budget Timeline



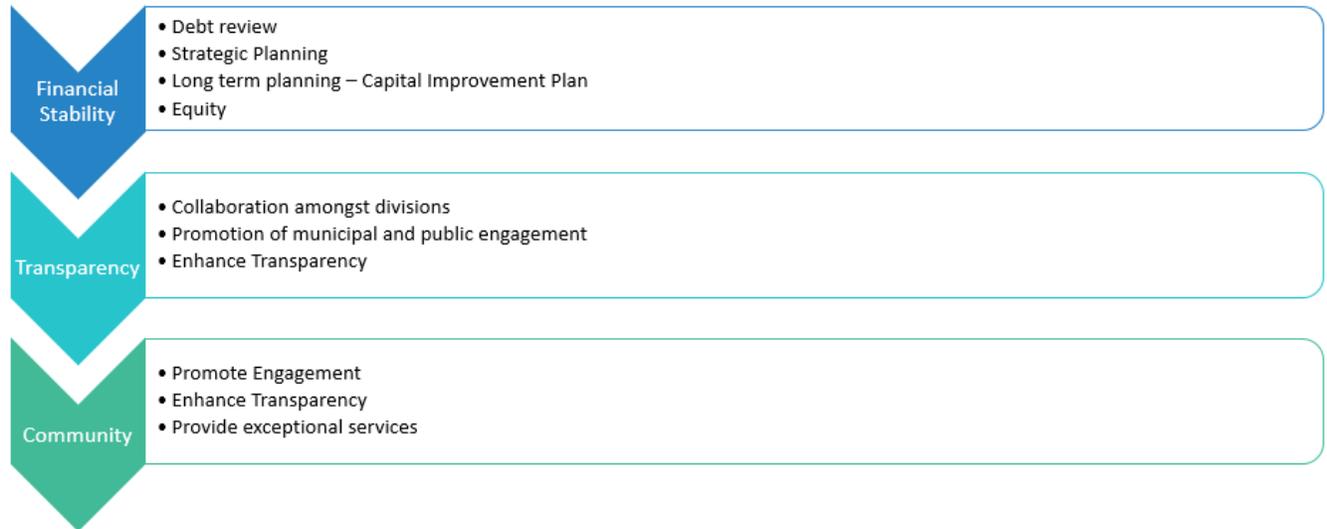
FY2026 Budget Calendar

All meetings start at 6:30 PM on the third floor of the Town Hall

Date	Description
Tuesday February 4, 2025	Budget Presented to Select Board and Budget Board
Thursday February 6, 2025	Select Board/Budget Board Special Budget Meeting - Capital Improvement Plan & Debt Service
Thursday February 13, 2025	Select Board/Budget Board Special Budget Meeting - TIFs
Thursday February 27, 2025	Select Board/Budget Board Special Budget Meeting - Expenditures
Tuesday March 4, 2025	Select Board/Budget Board Special Budget Meeting - Expenditures
Thursday March 6, 2025	Select Board/Budget Board Special Budget Meeting - Expenditures
Thursday March 13, 2025	Select Board/Budget Board Special Budget Meeting - Revenues
Tuesday March 18, 2025	Select Board/ Budget Board Special Budget Meeting - if needed
Tuesday March 25, 2025	1st Public Hearing
Monday May 9, 2025	Absentee Ballots Available
Tuesday May 13, 2025	Warrant Signed by SB
Wednesday May 14, 2025	Warrant Posted
Tuesday May 27, 2025	2nd Public Hearing
Tuesday June 10, 2025	Town Meeting

Town of Kennebunk FY2025 Strategic Goals

As we began to develop the FY2026 budget, we took some time to reflect on the FY2025 goals. The goals in the FY2025 budget were as follows:



For the FY2025 budget goals, the Management Team looked at the economic trends for our region, State and Nation that continued to have external budgetary pressures. In order to navigate through the budgetary pressures and outside economic factors, three major goals were set in the FY2025 budget: Financial Stability, Transparency and Community.

Financial Stability aimed to take a deep dive into the review of debt as it related to committed debt, authorized debt and unissued debt in order to better forecast future projects. The review of debt was critical in building a long-term strategic plan for capital improvement planning.

Transparency aimed to promote collaboration amongst divisions and public engagement.

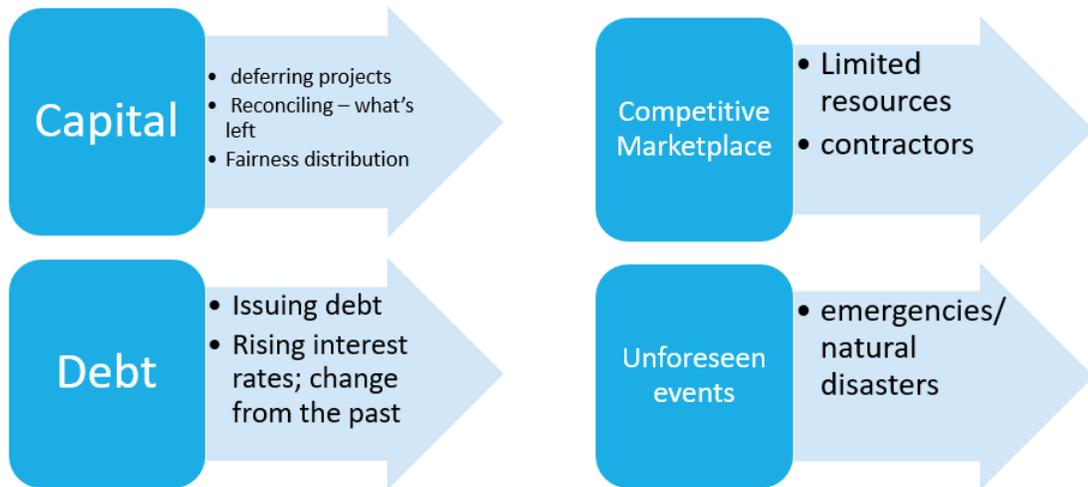
Community speaks to a continual effort to provide exceptional services to our residents and the promotion of engagement.

After we identified our goals, we identified the challenges that impacted the FY2025 budget. There continued to be budgetary pressures as it related to capital assets; the competitive marketplace for contractors/vendors brought a reduced number of vendors bidding on our major capital items and the estimated delivery times still proved to be longer than would be considered ideal. A reconciliation of capital projects has been completed and an issuance of prior year debt authorizations was built into the FY2025 budget; the issuance of a portion of that debt will be in the second half of FY2025. The deferring of major capital assets/projects and the delay in issuing debt led to a constraint that needed to be resolved.

Financial Stability

- Debt Review - we have reviewed the authorized but unissued debt and will be issuing a portion of the unissued debt in the second half of fiscal year 2025.
- This will reduce the amount of authorized but unissued debt and we will continue to complete projects that have been in queue.
- We have developed a plan to tackle the debt, but it will take about 2-3 fiscal years to complete
- Continue to think about funding sources for capital expenditures - long term strategic planning efforts

FY25 Budget: Challenges identified



FY25 Budget: Sustainable Solutions



The FY2025 Budget focused on financial stability and sustainable solutions to the challenges that were identified above. The establishment of a formalized 5 year capital improvement plan is the sustainable solution to two of the major challenges identified during the FY2025 budget; the plan began to set the foundation of forecasting capital needs and aligning them with strategic planning and financial capabilities from a funding source perspective. In order for the Town to tackle the unissued debt, it is imperative to have up-to date-audits. As of December 2024, audits through fiscal year 2023 have been completed; the fiscal year 2024 audit has started and will be finished before the end of fiscal year 2025, bringing the Town completely current on reporting; the next step will be to issue the debt.

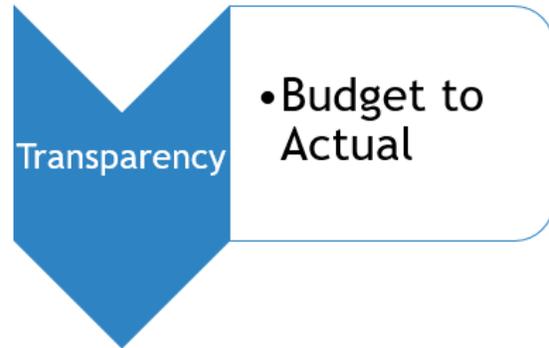


FY2026 Budget Intro and Goals

In developing the FY2026 budget, we continued to build upon the foundation that was built in the FY2025 budget process while facing new challenges. We continued to enhance the Capital Improvement Plan that was formalized in the FY2025 budget process as we put together building blocks for an examination of facilities and infrastructure. Additionally, we have put together a 'Year 2' plan, in tackling the authorized but unissued debt from the prior fiscal years. The FY2026 Budget faces complex topics as it relates to recycling and solid waste contracts that are expiring the first day of the new fiscal year. Given the above challenges, the Management Team have identified the following budget goals for FY2026:

Financial Stability

- Debt Review
 - Debt Per Capita
 - Bond Rating
- Strategic Planning
 - Reserve funds, % per policy
 - Financial projections for Funds to maintain necessary reserves
 - Revenue Generated
 - Fees
- Long Term Planning - Capital Improvement Planning



As we look ahead to FY2026, we are making strategic funding decisions based on the needs presented in order to continue to provide the same level of services to the Town residents, while bearing in mind inflation and other economic factors. The FY2026 Budget was influenced by a set of factors that will have an impact on the tax bills and are as follows:

1. **Town-wide Assessment Adjustment:** The Assessing Division is conducting a town-wide valuation adjustment to ensure assessment equity for all taxpayers. An assessment adjustment is the process by which real property values are updated to reflect their current market value. For example: this will update within a reasonable estimate of what each property could sell for on the open market. As a Town that is largely residential, this will be a noticeable shift to the taxpayer from a property valuation standpoint; it is anticipated to produce a downward shift to the property tax rate number.
2. **Recycling and Solid Waste Contracts:** The Town of Kennebunk's solid waste, recycling, transportation/hauling and transfer station contracts all expire on June 30, 2025. Kennebunk's program is unique in many ways and provides some challenges that are outlined below:
 - a. **Curbside Collection Toters:** Kennebunk has a toter program funded by the Town, and Casella currently holds the contract for the collection of solid waste and recycling. Casella hauls the waste and recycling curbside, thus transportation becomes a significant factor along with the current and future locations and distances waste must travel. Other communities have transfer stations that would also require transportation but from a central location.
 - b. **Trash – Municipal Solid Waste (MSW):** In FY24-25, the Town will be paying for the entire MSW program through the PAYT enterprise fund. This includes \$352,873 for collection and hauling and approximately \$184,842 in tipping fees. The PAYT program also funds the costs of toters for new construction, damages to existing toters lids, wheels, axles, etc. and the purchase of the bags. Under the proposals presented for tipping fees, this will increase to \$240,000-\$285,000 under all scenarios, an increase of \$55,000-\$100,000, not including transportation costs.
 - c. **Recycling:** In FY24-25, the Town budgeted \$349,719 for the collection and hauling of recycling. There will be a significant cost increase in tipping fees after the end of the current contract for recycling in Kennebunk. Based on a previous lawsuit (MERC), the Town has not been paying tipping fees for recycling over the last decade and is the last community under the lawsuit with this provision. That will come to an end with the expiration of the current waste and recycling contract (June 2025) and will result in a

significant increase in costs. The current tipping fee estimates from the proposers are in a range from \$185,000 to \$278,000 by FY30 and does not include transportation costs or pass-through fees depending on the vendor.

- d. **Town Meeting Approval:** This tipping fee contract will require voter approval prior to bidding for curbside collection and transportation, which will require a special election (February 11, 2025) due to time constraints. Budget discussions will be happening concurrently and will likely need to include some assumptions about future costs and contracts.
 - e. **Town Bags:** Kennebunk currently has a PAYT program and charges for bags, which is separate from the tipping fees discussed above but should be addressed in any program going forward. Projected FY24-25 revenue is approximately \$677,801.
 - f. **Transfer Station:** The transfer station is user fee-based and has a contract vendor which provides employees and equipment at no cost to the Town. If this were to change to a Town operation, there would be significant upfront capital equipment costs and staffing. This contract is also up for renewal at the end of June 2025.
3. **Debt Obligations:** The FY2026 Budget continues to build upon the work performed in FY2024 and FY2025 to reconcile debt to capital obligations. The FY2025 budget included the issuance of a portion of prior years' authorized but unissued debt to include road maintenance as well as public safety and public services machinery and equipment. After the issuance of nearly \$10 million of debt in the second half of FY2025, this should leave the Town with two more issuances worth of prior years' authorized debt in FY2026.

The FY2025 budget had no new debt authorizations and the capital expenditures were funded through either unassigned fund balance, TIF or contingencies. The FY2026 budget has no new debt authorizations as well; capital expenditures are being proposed to be funded through either unassigned fund balance, TIF or reserves. The FY2026 capital expenditures are leaner than FY2025. Additionally, a discussion of capital replacement plans from a fleet management perspective has begun.

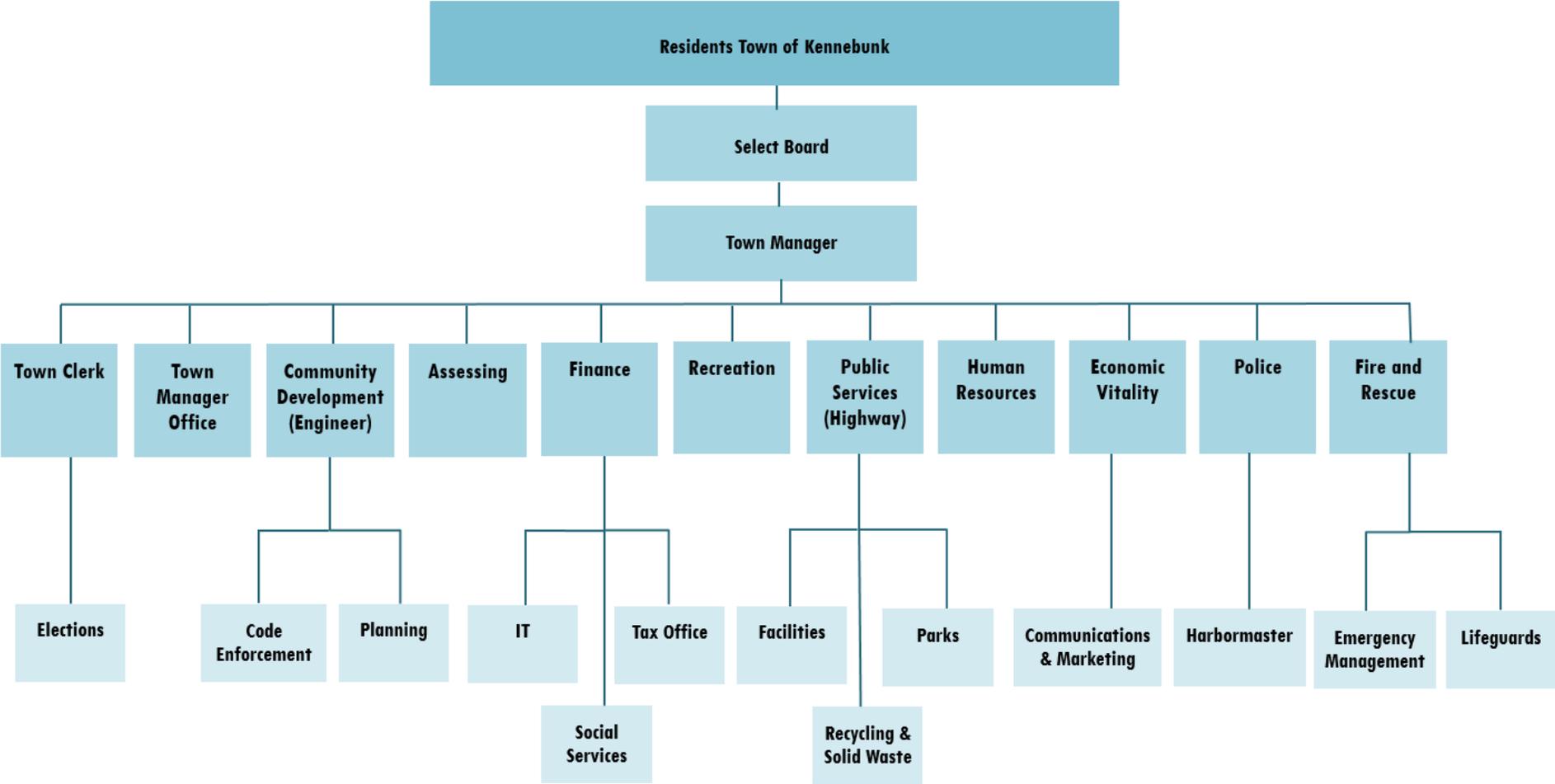
In addition, prior year audits are being completed in an effort to be current by the end of this fiscal year operating budget (FY2025). Audits for fiscal years 2022 and 2023 are finalized and the audit for fiscal year 2024 is underway.

Description of Funds

Fund Type	Fund	Category	Division/Department
General	General	General Government	Finance/Tax Select Board Town Manager Town Clerk Ballot Clerks Assessors Community Development Town Hall IT Human Resources Social Services Recreation Employee Benefits
		Public Safety	Police Communications Fire & Rescue Civil Emergency Lifeguards
		Public Services	Highway Recycling Solid Waste Hydrants/Street Lights Parks Facilities
		Agencies	Agency Expenses - Annual Funding Requests
		Boards and Committees	Planning Board Conservation Commission Site Plan Review Zoning Board of Appeals Board of Assessment Review Historic Preservation Commission Community Garden Committee Energy Efficiency & Sustainability Committee Dog Park Committee
		Library	Kennebunk Free Library
		Unclassified	SB Operational Contingency Harbormaster Tree Warden Memorial Day
		Debt Service	2013 GO Bond 2016 GO Bond 2018 GO Bond 2021 GO Bond NEW issue - 2025 GO Bond NEW issue - 2026 Bond

Special Revenue	TIF	TIF	Route 1 West K West K Utility Corridor
	Reserves	Reserves	Conservation Land Purchase Building Revenues Harbormaster K-9 ARPA
Capital Projects Fund	Capital Projects	Capital Projects	Fire/Ambulance Projects Public Safety Facilities Dorothy Stevens Center Public Works Equipment Police Vehicles and Equipment Signs 10 Park Street Facility Town Hall Equipment Debt Service and Lease/Purchase Town Projects Skateboard Park Ordinance Rewrites and Codification, Comp Plan and Public Safety Building Study Storage Area at Town Garage Public Works Projects West Kennebunk Holand Road Field Town Garage and Transfer Station Roads and Paving Capital Fund HVAC System and Insulation Seawalls (FEMA) Town Hall Computer Hardware and Software Parks and Rereation Projects Capital Reserve.Improvements Tree Projects Town Hall Repair
Permanent Funds	Trust Funds	Trust Funds	Littlefield Educational Trust Cemetery Trust Martha Bragdon Trust

Organizational Chart



Section I: Fiscal Summary FY25 Budget Update Expenditures and Revenues

FY25 Expenditures



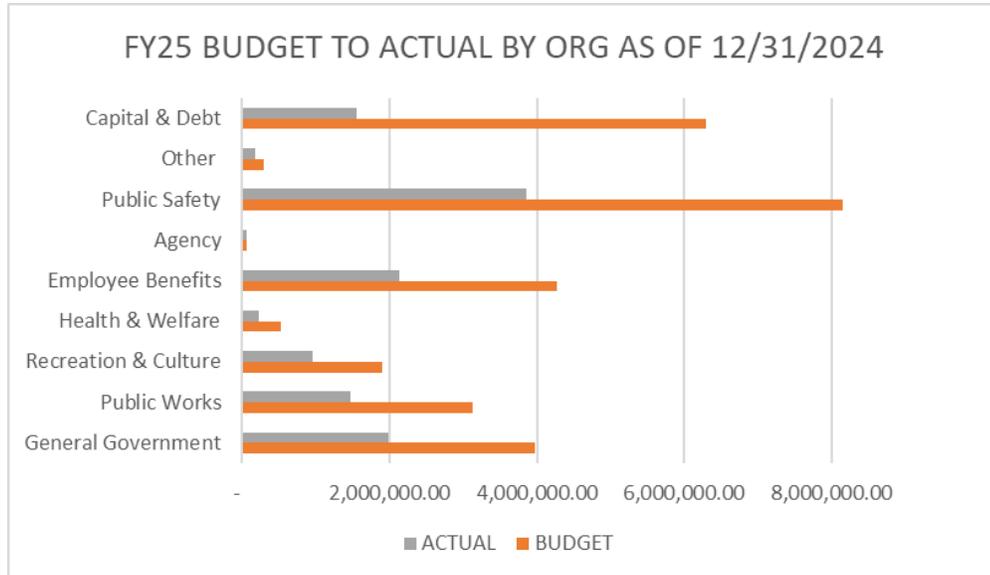
Expense by Division (ORG)	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL (FINALIZING AUDIT)	2024 ACTUAL (UNAUDITED)	2025 BUDGET	2025 ACTUAL (as of 12/31/24)	% USED (12.31.24)
11103 GENERAL GOVERNMENT	\$ 712,968.30	\$ 769,749.55	\$ 840,153.19	\$ 947,151.11	\$ 943,264.00	\$ 683,459.72	72.46%
11104 SELECTBOARD	\$ 30,991.11	\$ 31,767.39	\$ 30,552.74	\$ 31,536.99	\$ 42,245.00	\$ 16,716.19	39.57%
11105 TOWN MANAGER	\$ 313,964.44	\$ 349,222.93	\$ 414,272.23	\$ 416,700.61	\$ 270,578.00	\$ 124,474.23	46.00%
11106 TOWN CLERK	\$ 122,358.47	\$ 118,978.12	\$ 157,482.71	\$ 175,823.65	\$ 214,933.00	\$ 88,855.84	41.34%
11107 BALLOT CLERKS	\$ 36,614.42	\$ 25,138.07	\$ 22,677.70	\$ 28,456.33	\$ 28,500.00	\$ 15,217.84	53.40%
11108 ASSESSORS	\$ 211,692.36	\$ 221,163.24	\$ 240,180.39	\$ 309,505.40	\$ 348,942.00	\$ 160,635.18	46.03%
11110 COMMUNITY DEVELOPMENT	\$ 377,201.31	\$ 407,364.60	\$ 537,269.83	\$ 584,700.57	\$ 1,070,052.00	\$ 334,087.98	31.22%
11112 TOWN HALL	\$ 137,971.29	\$ 169,082.30	\$ 166,958.30	\$ 165,699.41	\$ 212,873.00	\$ 113,974.96	53.54%
11113 COMPUTER	\$ 283,983.40	\$ 312,576.02	\$ 393,456.80	\$ 479,857.64	\$ 562,993.00	\$ 326,209.04	57.94%
11109 HUMAN RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ 227,902.00	\$ 93,665.36	41.10%
12200 POLICE	\$ 2,262,981.60	\$ 2,518,965.99	\$ 2,610,505.59	\$ 2,875,178.12	\$ 3,379,077.00	\$ 1,651,004.09	48.86%
12205 COMMUNICATIONS	\$ 329,282.32	\$ 333,213.92	\$ 347,255.92	\$ 408,134.32	\$ 538,041.00	\$ 236,389.28	43.94%
12210 FIRE	▲ \$ 1,859,556.37	\$ 2,105,831.49	\$ 2,698,575.93	\$ 3,203,668.67	\$ 3,654,661.00	\$ 1,616,663.65	44.24%
12220 CIVIL EMERGENCY PREPARE	\$ 8,740.99	\$ 3,077.88	\$ 4,970.96	\$ 2,956.35	\$ 12,000.00	\$ 5,317.15	44.31%
12225 LIFE GUARDS	\$ 77,553.17	\$ 81,295.85	\$ 82,274.98	\$ 95,779.19	\$ 140,187.00	\$ 82,404.31	58.78%
13300 HIGHWAY	▲ \$ 1,518,171.47	▲ \$ 1,689,019.68	\$ 1,797,949.61	▲ \$ 1,874,801.47	\$ 3,135,051.00	\$ 1,462,903.42	46.66%
13305 RECYCLING	\$ 316,560.00	\$ 320,041.80	\$ 329,643.00	\$ 339,350.28	\$ 349,719.00	\$ 174,769.80	49.97%
13315 SOLID WASTE	\$ 7,857.65	\$ 10,904.42	\$ 9,427.64	\$ 12,818.87	\$ 15,000.00	\$ 7,625.02	50.83%
13320 HYDRANTS & ST LIGHTS	\$ 494,811.83	\$ 506,816.66	\$ 515,128.14	\$ 538,471.70	\$ 569,744.00	\$ 259,488.97	45.54%
13400 PARKS	\$ 49,147.73	\$ 51,806.55	\$ 57,049.43	\$ 45,319.78	\$ 79,500.00	\$ 33,631.46	42.30%
14400 SOCIAL SERVICES	\$ 47,229.68	\$ 62,894.93	\$ 83,743.80	\$ 80,667.45	\$ 160,269.00	\$ 36,524.97	22.79%
144XX AGENCY EXPENSES	▲ \$ 38,489.00	▲ \$ 42,500.00	\$ 44,000.00	\$ 51,461.00	\$ 56,700.00	\$ 56,700.00	100%
15500 RECREATION	\$ 445,672.27	\$ 600,640.56	\$ 853,356.57	\$ 948,170.95	\$ 971,804.00	\$ 521,990.46	53.71%
15600 FACILITIES	\$ 57,230.67	\$ 61,075.96	\$ 105,213.67	\$ 86,538.39	\$ 179,500.00	▲ \$ 96,433.23	53.72%
16600 PLANNING BOARD	\$ 10,856.34	\$ 12,359.73	\$ 51,268.10	\$ 12,977.17	\$ 15,064.00	\$ 5,153.59	34.21%
16601 CONSERVATION COMMISSION	\$ 372.02	\$ 2,480.00	\$ 1,920.00	\$ 1,500.00	\$ 4,250.00	\$ 8,023.00	188.78%



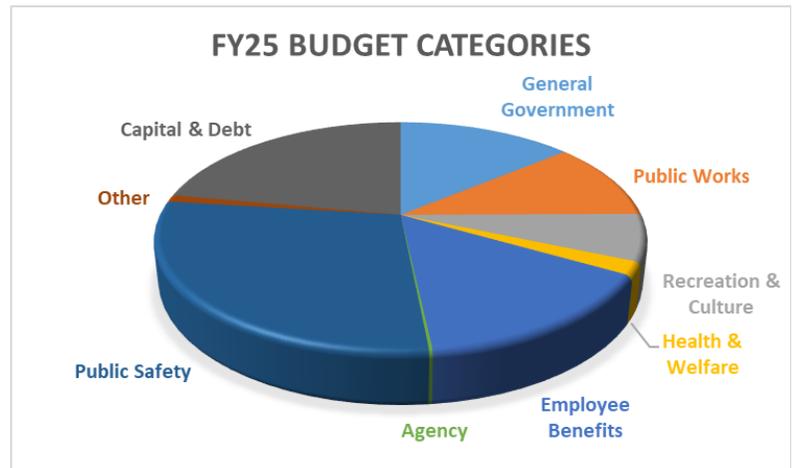
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16602 SITE PLAN REVIEW BOARD	\$ 3,081.26	\$ 4,864.39	\$ 4,404.74	\$ 3,809.12	\$ 7,399.00	\$ 1,984.62	26.82%
16603 ZONING BOARD OF APPEALS	\$ 1,101.92	\$ 2,362.91	\$ 1,839.82	\$ 1,139.52	\$ 1,603.00	\$ 693.94	43.29%
16605 BOARD OF ASSESSMENT REVIEW	\$ 305.10	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	0.0%
16608 HISTORIC PRESERVATION COMMITTEE	\$ 2,371.74	\$ 5,069.99	\$ 3,736.70	\$ 2,383.52	\$ 5,544.00	\$ 1,452.06	26.19%
16609 LOWER VILLAGE COMMITTEE	\$ 1,749.88	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
16612 WEST KENNEBUNK VILLAGE COMMITTEE	\$ -	\$ 918.34	\$ 2,402.40	\$ 1,306.80	\$ 4,400.00	\$ 2,293.88	52.13%
16614 AFFORDABLE HOUSING COMMITTEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16615 BICENTENNIAL COMMITTEE	\$ 20,478.40	\$ 8,841.13	\$ 20,997.87	\$ 6,822.60	\$ -	\$ -	
16620 COMMUNITY GARDEN COMMITTEE	\$ 13,322.29	\$ 8,382.22	\$ 14,536.89	\$ 8,823.05	\$ 5,000.00	\$ 6,319.70	126.39%
16621 ENERGY EFFICIENCY COMMITTEE	\$ -	\$ 1,080.00	\$ 25.00	\$ 163.24	\$ 8,000.00	\$ 1,713.02	21.41%
16623 COMMITTEE ON AGING	\$ 1,833.29	\$ 1,960.76	\$ 1,349.90	\$ 1,200.00	\$ -	\$ 100.00	100%
16624 DOG PARK COMMITTEE	\$ 149.92	\$ 241.24	\$ 155.47	\$ 347.84	\$ 250.00	\$ 355.53	142.21%
16650 EMPLOYEE BENEFITS	\$ 2,628,924.66	\$ 2,750,445.67	\$ 3,251,252.89	\$ 3,845,460.94	\$ 4,275,544.00	\$ 2,133,652.37	49.90%
16680 CAPITAL PLAN	\$ 2,031,402.80	\$ -	\$ -	\$ 2,011,895.03	\$ 4,322,500.00	\$ -	0%
17700 CONTINGENCY	\$ -	\$ 31,217.66	\$ 22,591.16	\$ 25,000.00	\$ -	\$ -	0%
17750 MISCELLANEOUS	\$ 26,752.50	\$ 57,675.32	\$ 61,108.40	\$ 74,505.40	\$ 105,202.00	\$ 81,200.85	77.19%
17760 KENNEBUNK FREE LIBRARY	\$ 635,050.87	\$ 624,917.56	\$ 623,690.04	\$ 686,261.00	\$ 702,818.00	\$ 406,235.02	57.80%
TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 1,980,867.00	\$ 1,546,598.55	78.08%
TOTAL GENERAL FUND	\$ 15,118,782.84	\$ 14,305,944.83	\$ 16,403,378.51	\$ 20,379,520.88	\$ 28,602,976.00	\$ 12,394,918.28	43.33%

FY25 Expenditures:

A summary of the FY25 budget to actual information is as follows:



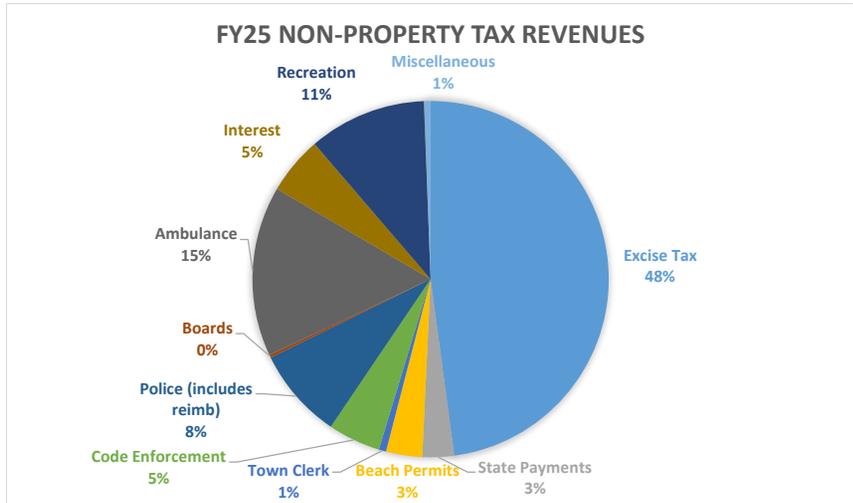
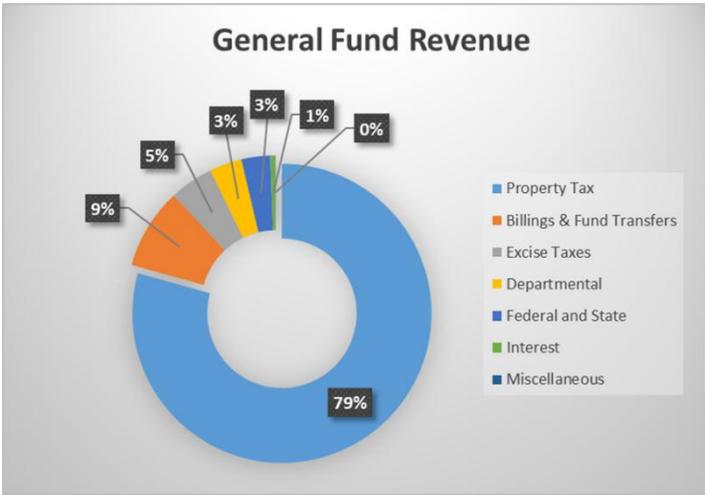
	FY2025		
	BUDGET	ACTUAL	%USED
General Government	\$ 3,974,792.00	\$ 1,985,385.68	49.95%
Public Works	\$ 3,135,051.00	\$ 1,462,903.42	46.66%
Recreation & Culture	\$ 1,894,309.00	\$ 961,856.94	50.78%
Health & Welfare	\$ 524,988.00	\$ 218,919.79	41.70%
Employee Benefits	\$ 4,275,544.00	\$ 2,133,652.37	49.90%
Agency	\$ 56,700.00	\$ 56,700.00	100.00%
Public Safety	\$ 8,153,523.00	\$ 3,851,267.45	47.23%
Other	\$ 284,702.00	\$ 177,634.08	62.39%
Subtotal	\$ 22,299,609.00	\$ 10,848,319.73	48.65%
Capital & Debt	\$ 6,303,367.00	\$ 1,546,598.55	24.54%
Gross Budget	\$ 28,602,976.00	\$ 12,394,918.28	43.33%



FY25 Revenues



ACCOUNT #	ACCOUNT DESCRIPTION	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL (FINALIZING AUDIT)	FY24 ACTUAL (UNAUDITED)	FY25 BUDGET	FY25 YTD COLLECTED (12/26/2024)	REMAINING	% COLLECTED
GENERAL FUND MISCELLANEOUS REVENUES									
11002-40201	AUTO EXCISE TAX	\$ 2,929,722.30	\$ 2,887,112.05	\$ 2,973,911.97	\$ 3,172,842.75	\$ 2,900,000.00	\$ 1,643,799.15	\$ 1,256,200.85	56.68%
11002-40202	BOAT EXCISE TAX	\$ 13,212.80	\$ 13,420.00	\$ 13,827.70	\$ 13,262.50	\$ 13,000.00	\$ 1,585.60	\$ 11,414.40	12.20%
11003-40302	LOCAL ROAD ASSISTANCE	\$ 144,444.00	\$ 155,296.00	\$ 154,448.00	\$ 178,112.00	\$ 150,000.00	\$ 180,464.00	\$ (30,464.00)	120.31%
11003-40303	GENERAL ASSISTANCE	\$ 9,408.82	\$ 5,149.06	\$ 8,865.42	\$ 32,535.07	\$ 24,500.00	\$ 1,256.50	\$ 23,243.50	5.13%
11003-40312	FEMA FD SAFER GRANT	\$ -	\$ -	\$ -	\$ -	\$ 314,712.00	\$ -	\$ 314,712.00	0.00%
11003-40313	SLFRF ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
11004-40401	BEACH PERMITS	\$ 229,540.70	\$ 250,684.80	\$ 308,426.79	\$ 283,844.38	\$ 200,000.00	\$ 163,191.83	\$ 36,808.17	81.60%
11004-40402	TOWN CLERK REVENUES	\$ 40,581.72	\$ 45,554.20	\$ 46,760.60	\$ 43,725.45	\$ 40,000.00	\$ 31,369.44	\$ 8,630.56	78.42%
11004-40403	BUILDING REVENUES	\$ 278,930.64	\$ 293,619.23	\$ 261,364.46	\$ 250,515.40	\$ 260,000.00	\$ 117,950.41	\$ 142,049.59	45.37%
11004-40404	PLUMBING REVENUE	\$ 41,855.00	\$ 43,468.50	\$ 34,417.50	\$ 27,638.75	\$ 30,000.00	\$ 10,935.00	\$ 19,065.00	36.45%
11004-40406	POLICE REVENUES	\$ 9,595.31	\$ 37,860.68	\$ 69,084.46	\$ 119,064.01	\$ 15,000.00	\$ 57,765.31	\$ (42,765.31)	385.10%
11004-40410	PLANNING BOARD REV	\$ 22,130.40	\$ 14,714.74	\$ 12,075.68	\$ 6,224.08	\$ 15,000.00	\$ 10,717.36	\$ 4,282.64	71.45%
11004-40411	APPEALS BOARD	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00	0.00%
11004-40412	SITE PLAN REVENUES	\$ -	\$ 500.00	\$ 500.00	\$ 2,521.54	\$ 1,000.00	\$ 283.00	\$ 717.00	28.30%
11004-40414	AMBULANCE REVENUES	\$ 764,777.11	\$ 936,139.13	\$ 1,188,970.38	\$ 1,221,237.79	\$ 940,000.00	\$ 521,204.38	\$ 418,795.62	55.45%
11004-40415	INT ON TAXES	\$ 106,177.21	\$ 51,580.27	\$ 48,870.03	\$ 77,127.64	\$ 70,000.00	\$ 30,763.22	\$ 39,236.78	43.95%
11004-40416	INT ON MONIES	\$ 39,620.11	\$ 19,662.08	\$ 519,039.58	\$ 969,736.03	\$ 250,000.00	\$ 383,655.65	\$ (133,655.65)	153.46%
11004-40417	PARKS & RECREATION	\$ 289,534.18	\$ 473,687.30	\$ 713,082.74	\$ 760,074.86	\$ 650,000.00	\$ 231,859.70	\$ 418,140.30	35.67%
11004-40418	RENTAL- WKCC	\$ 930.00	\$ 75.00	\$ 3,540.00	\$ 6,030.00	\$ 1,250.00	\$ 2,500.00	\$ (1,250.00)	200.00%
11004-40419	RENTAL - UPPER TOWN HALL	\$ -	\$ 50.00	\$ 1,000.00	\$ 600.00	\$ 500.00	\$ 400.00	\$ 100.00	80.00%
11004-40420	MISCELLANEOUS	\$ 98,086.30	\$ 109,599.46	\$ 185,445.53	\$ 67,843.98	\$ 35,000.00	\$ 49,034.58	\$ (14,034.58)	140.10%
11004-40424	SCHOOL RESOURCE OFFICER	\$ 328,630.23	\$ 347,868.97	\$ 274,638.99	\$ 339,159.70	\$ 348,000.00	\$ 182,208.59	\$ 165,791.41	52.36%
11004-41000	SALE OF TOWN OWNED PROPERTY				\$ -	\$ -	\$ 403,060.58	\$ (403,060.58)	100.00%
11004-NEW	MDEA OFFICER	\$ -	\$ -	\$ -	\$ -	\$ 112,495.00	\$ -	\$ 112,495.00	0.00%
11004-NEW	BEHAVIOR HEALTH LIAISON	\$ -	\$ -	\$ -	\$ -	\$ 28,000.00	\$ -	\$ 28,000.00	0.00%
	SUBTOTAL MISCELLANEOUS REVENUE	\$ 5,347,176.83	\$ 5,686,041.47	\$ 6,818,269.83	\$ 7,572,095.93	\$ 6,398,657.00	\$ 4,024,004.30	\$ 2,374,652.70	62.89%



EXCLUDED FROM MUNICIPAL BUDGET; INCLUDED FOR TOTAL TAX COMMITMENT:

Account#	Account Description	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL	FY24 ACTUAL (UNAUDITED)	FY25 YTD COLLECTED 12/31/2024
11003-40304	HOMESTEAD REIMBURSEMENT	\$ 578,466.00	\$ 622,516.00	\$ 638,257.00	\$ 607,649.00	\$ 667,368.04
11003-40305	STATE REVENUE SHARING	\$ 982,126.93	\$ 1,904,441.94	\$ 1,658,877.93	\$ 1,439,748.41	\$ 945,112.87
	TOTAL	\$ 1,560,592.93	\$ 2,526,957.94	\$ 2,297,134.93	\$ 2,047,397.41	\$ 1,612,480.91

Section II: FY26 Managerial Budget

FY26 Manager Budget Expenditures – Summary



	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL (UNAUDITED)	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
11103 GENERAL GOVERNMENT	\$ 712,968.30	\$ 769,749.55	\$ 840,153.19	\$ 947,151.11	\$ 943,264.00	\$ 683,459.72	72.46%	\$ 1,131,502.00	\$ 188,238.00	19.96%
11104 SELECTBOARD	\$ 30,991.11	\$ 31,767.39	\$ 30,552.74	\$ 31,536.99	\$ 42,245.00	\$ 16,716.19	39.57%	\$ 43,935.00	\$ 1,690.00	4.00%
11105 TOWN MANAGER	\$ 313,964.44	\$ 349,222.93	\$ 414,272.23	\$ 416,700.61	\$ 270,578.00	\$ 124,474.23	46.00%	\$ 294,644.00	\$ 24,066.00	8.89%
11106 TOWN CLERK	\$ 122,358.47	\$ 118,978.12	\$ 157,482.71	\$ 175,823.65	\$ 214,933.00	\$ 88,855.84	41.34%	\$ 224,738.00	\$ 9,805.00	4.56%
11107 BALLOT CLERKS	\$ 36,614.42	\$ 25,138.07	\$ 22,677.70	\$ 28,456.33	\$ 28,500.00	\$ 15,217.84	53.40%	\$ 27,500.00	\$ (1,000.00)	-3.51%
11108 ASSESSORS	\$ 211,692.36	\$ 221,163.24	\$ 240,180.39	\$ 309,505.40	\$ 348,942.00	\$ 160,635.18	46.03%	\$ 367,370.00	\$ 18,428.00	5.28%
11110 COMMUNITY DEVELOPMENT	\$ 377,201.31	\$ 407,364.60	\$ 537,269.83	\$ 584,700.57	\$ 1,070,052.00	\$ 334,087.98	31.22%	\$ 767,303.00	\$ (302,749.00)	-28.29%
11112 TOWN HALL	\$ 137,971.29	\$ 169,082.30	\$ 166,958.30	\$ 165,699.41	\$ 212,873.00	\$ 113,974.96	53.54%	\$ 230,750.00	\$ 17,877.00	8.40%
11113 COMPUTER	\$ 283,983.40	\$ 312,576.02	\$ 393,456.80	\$ 479,857.64	\$ 562,993.00	\$ 326,209.04	57.94%	\$ 646,851.00	\$ 83,858.00	14.90%
11109 HUMAN RESOURCES	\$ -	\$ -	\$ -	\$ -	\$ 227,902.00	\$ 93,665.36	41.10%	\$ 231,999.00	\$ 4,097.00	1.80%
12200 POLICE	\$ 2,262,981.60	\$ 2,518,965.99	\$ 2,610,505.59	\$ 2,875,178.12	\$ 3,379,077.00	\$ 1,651,004.09	48.86%	\$ 3,642,596.00	\$ 263,519.00	7.80%
12205 COMMUNICATIONS	\$ 329,282.32	\$ 333,213.92	\$ 347,255.92	\$ 408,134.32	\$ 538,041.00	\$ 236,389.28	43.94%	\$ 556,066.00	\$ 18,025.00	3.35%
12210 FIRE	\$ 1,859,556.37	\$ 2,105,831.49	\$ 2,698,575.93	\$ 3,203,668.67	\$ 3,654,661.00	\$ 1,616,663.65	44.24%	\$ 3,788,910.00	\$ 134,249.00	3.67%
12220 CIVIL EMERGENCY PREPARE	\$ 8,740.99	\$ 3,077.88	\$ 4,970.96	\$ 2,956.35	\$ 12,000.00	\$ 5,317.15	44.31%	\$ 12,250.00	\$ 250.00	2.08%
12225 LIFEGUARDS	\$ 77,553.17	\$ 81,295.85	\$ 82,274.98	\$ 95,779.19	\$ 140,187.00	\$ 82,404.31	58.78%	\$ 154,747.00	\$ 14,560.00	10.39%
13300 HIGHWAY	\$ 1,518,171.47	\$ 1,689,019.68	\$ 1,797,949.61	\$ 1,874,801.47	\$ 3,135,051.00	\$ 1,462,903.42	46.66%	\$ 3,258,972.00	\$ 123,921.00	5.67%
13305 RECYCLING	\$ 316,560.00	\$ 320,041.80	\$ 329,643.00	\$ 339,350.28	\$ 349,719.00	\$ 174,769.80	49.97%	\$ 483,665.00	\$ 133,946.00	38.30%
13315 SOLID WASTE	\$ 7,857.65	\$ 10,904.42	\$ 9,427.64	\$ 12,818.87	\$ 15,000.00	\$ 7,625.02	50.83%	\$ 33,600.00	\$ 18,600.00	124.00%
13320 HYDRANTS & ST LIGHTS	\$ 494,811.83	\$ 506,816.66	\$ 515,128.14	\$ 538,471.70	\$ 569,744.00	\$ 259,488.97	45.54%	\$ 623,719.00	\$ 53,975.00	9.47%
13400 PARKS	\$ 49,147.73	\$ 51,806.55	\$ 57,049.43	\$ 45,319.78	\$ 79,500.00	\$ 33,631.46	42.30%	\$ 79,500.00	\$ -	0.00%
14400 SOCIAL SERVICES	\$ 47,229.68	\$ 62,894.93	\$ 83,743.80	\$ 80,667.45	\$ 160,269.00	\$ 36,524.97	22.79%	\$ 61,451.00	\$ (98,818.00)	-61.66%
144XX AGENCY EXPENSES	\$ 38,489.00	\$ 42,500.00	\$ 44,000.00	\$ 51,461.00	\$ 56,700.00	\$ 56,700.00	100%	\$ 60,000.00	\$ 3,300.00	5.82%
15500 RECREATION	\$ 445,672.27	\$ 600,640.56	\$ 853,356.57	\$ 948,170.95	\$ 971,804.00	\$ 521,990.46	53.71%	\$ 1,142,186.00	\$ 170,382.00	17.53%
15600 FACILITIES	\$ 57,230.67	\$ 61,075.96	\$ 105,213.67	\$ 86,538.39	\$ 179,500.00	\$ 96,433.23	53.72%	\$ 213,500.00	\$ 34,000.00	18.94%
16600 PLANNING BOARD	\$ 10,856.34	\$ 12,359.73	\$ 51,268.10	\$ 12,977.17	\$ 15,064.00	\$ 5,153.59	34.21%	\$ 15,298.00	\$ 234.00	1.55%
16601 CONSERVATION COMMISSION	\$ 372.02	\$ 2,480.00	\$ 1,920.00	\$ 1,500.00	\$ 4,250.00	\$ 8,023.00	188.78%	\$ 4,250.00	\$ -	0.00%



	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL (UNAUDITED)	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
16602 SITE PLAN REVIEW BOARD	\$ 3,081.26	\$ 4,864.39	\$ 4,404.74	\$ 3,809.12	\$ 7,399.00	\$ 1,984.62	26.82%	\$ 7,518.00	\$ 119.00	1.61%
16603 ZONING BOARD OF APPEALS	\$ 1,101.92	\$ 2,362.91	\$ 1,839.82	\$ 1,139.52	\$ 1,603.00	\$ 693.94	43.29%	\$ 1,603.00	\$ 284.00	21.53%
16605 BOARD OF ASSESSMENT REVIEW	\$ 305.10	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	0.0	\$ 5,000.00	\$ 4,000.00	400.00%
16608 HISTORIC PRESERVATION COMMITTEE	\$ 2,371.74	\$ 5,069.99	\$ 3,736.70	\$ 2,383.52	\$ 5,544.00	\$ 1,452.06	26.19%	\$ 5,544.00	\$ -	0.00%
16612 WEST KENNEBUNK VILLAGE	\$ -	\$ 918.34	\$ 2,402.40	\$ 1,306.80	\$ 4,400.00	\$ 2,293.88	52.13%	\$ 4,400.00	\$ -	0.00%
16620 COMMUNITY GARDEN COMMITTEE	\$ 13,322.29	\$ 8,382.22	\$ 14,536.89	\$ 8,823.05	\$ 5,000.00	\$ 6,319.70	126.39%	\$ 5,000.00	\$ -	0.00%
16621 ENERGY EFFICIENCY COMMITTEE	\$ -	\$ 1,080.00	\$ 25.00	\$ 163.24	\$ 8,000.00	\$ 1,713.02	21.41%	\$ 6,000.00	\$ (2,000.00)	-25.00%
16623 COMMITTEE ON AGING	\$ 1,833.29	\$ 1,960.76	\$ 1,349.90	\$ 1,200.00	\$ -	\$ 100.00	100%	\$ -	\$ -	0.00%
16624 DOG PARK COMMITTEE	\$ 149.92	\$ 241.24	\$ 155.47	\$ 347.84	\$ 250.00	\$ 355.53	142.21%	\$ 250.00	\$ -	0.00%
CLIMATE ACTION COMMITTEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 2,000.00	\$ 2,000.00	100.00%
16650 EMPLOYEE BENEFITS	\$ 2,628,924.66	\$ 2,750,445.67	\$ 3,251,252.89	\$ 3,845,460.94	\$ 4,275,544.00	\$ 2,133,652.37	49.90%	\$ 4,756,826.00	\$ 481,282.00	11.26%
16680 CAPITAL PLAN	\$ 2,031,402.80	\$ -	\$ -	\$ 2,011,895.03	\$ 4,322,500.00	\$ -	0%	\$ 1,653,506.00	\$ (2,685,296.00)	-104.58%
17700 CONTINGENCY	\$ -	\$ 31,217.66	\$ 22,591.16	\$ 25,000.00	\$ -	\$ -	0%	\$ 100,000.00	\$ 100,000.00	100.00%
17750 MISCELLANEOUS	\$ 26,752.50	\$ 57,675.32	\$ 61,108.40	\$ 74,505.40	\$ 105,202.00	\$ 81,200.85	77.19%	\$ 99,902.00	\$ (5,300.00)	-5.04%
17760 KENNEBUNK FREE LIBRARY	\$ 635,050.87	\$ 624,917.56	\$ 623,690.04	\$ 686,261.00	\$ 702,818.00	\$ 406,235.02	57.80%	\$ 730,931.00	\$ 28,113.00	4.00%
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ 1,980,867.00	\$ 1,546,598.55		\$ 2,877,727.00	\$ 896,860.00	45.28%
GROSS MUNICIPAL BUDGET					\$ 28,602,976.00			\$ 28,353,509.00	\$ (249,467.00)	-0.87%
LESS MISCELLANEOUS REVENUES AND TRANSFERS OTHER FINANCING SOURCES					\$ (11,365,098.00)			\$ (9,106,312.00)	\$ 2,258,786.00	-19.87%
NET MUNICIPAL BUDGET					\$ 17,237,878.00			\$ 19,247,197.00	\$ 2,009,319.00	11.66%

FY26 Manager Budget Detail – Revenues



ACCOUNT #	ACCOUNT DESCRIPTION	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL (FINALIZING AUDIT)	FY24 ACTUAL (UNAUDITED)	FY25 BUDGET	FY25 YTD COLLECTED (12/26/2024)	REMAINING	% COLLECTED	FY26 PROPOSED BUDGET	\$ INCREASE/(DECREASE)	% INCREASE/(DEC REASE)
GENERAL FUND MISCELLANEOUS REVENUES												
11002-40201	AUTO EXCISE TAX	\$ 2,929,722.30	\$ 2,887,112.05	\$ 2,973,911.97	\$ 3,172,842.75	\$ 2,900,000.00	\$ 1,643,799.15	\$ 1,256,200.85	56.68%	\$ 2,950,000.00	\$ 50,000.00	1.72%
11002-40202	BOAT EXCISE TAX	\$ 13,212.80	\$ 13,420.00	\$ 13,827.70	\$ 13,262.50	\$ 13,000.00	\$ 1,585.60	\$ 11,414.40	12.20%	\$ 13,000.00	\$ -	0.00%
11003-40302	LOCAL ROAD ASSISTANCE	\$ 144,444.00	\$ 155,296.00	\$ 154,448.00	\$ 178,112.00	\$ 150,000.00	\$ 180,464.00	\$ (30,464.00)	120.31%	\$ 150,000.00	\$ -	0.00%
11003-40303	GENERAL ASSISTANCE	\$ 9,408.82	\$ 5,149.06	\$ 8,865.42	\$ 32,535.07	\$ 24,500.00	\$ 1,256.50	\$ 23,243.50	5.13%	\$ 14,000.00	\$ (10,500.00)	-42.86%
11003-40312	FEMA FD SAFER GRANT	\$ -	\$ -	\$ -	\$ -	\$ 314,712.00	\$ -	\$ 314,712.00	0.00%	\$ -	\$ (314,712.00)	-100.00%
11003-40313	SLFRF ARPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
11004-40401	BEACH PERMITS	\$ 229,540.70	\$ 250,684.80	\$ 308,426.79	\$ 283,844.38	\$ 200,000.00	\$ 163,191.83	\$ 36,808.17	81.60%	\$ 570,000.00	\$ 370,000.00	185.00%
11004-40402	TOWN CLERK REVENUES	\$ 40,581.72	\$ 45,554.20	\$ 46,760.60	\$ 43,725.45	\$ 40,000.00	\$ 31,369.44	\$ 8,630.56	78.42%	\$ 45,000.00	\$ 5,000.00	12.50%
11004-40403	BUILDING REVENUES	\$ 278,930.64	\$ 293,619.23	\$ 261,364.46	\$ 250,515.40	\$ 260,000.00	\$ 117,950.41	\$ 142,049.59	45.37%	\$ 372,000.00	\$ 112,000.00	43.08%
11004-40404	PLUMBING REVENUE	\$ 41,855.00	\$ 43,468.50	\$ 34,417.50	\$ 27,638.75	\$ 30,000.00	\$ 10,935.00	\$ 19,065.00	36.45%	\$ 30,000.00	\$ -	0.00%
11004-40406	POLICE REVENUES	\$ 9,595.31	\$ 37,860.68	\$ 69,084.46	\$ 119,064.01	\$ 15,000.00	\$ 57,765.31	\$ (42,765.31)	385.10%	\$ 25,000.00	\$ 10,000.00	66.67%
11004-40410	PLANNING BOARD REV	\$ 22,130.40	\$ 14,714.74	\$ 12,075.68	\$ 6,224.08	\$ 15,000.00	\$ 10,717.36	\$ 4,282.64	71.45%	\$ 15,000.00	\$ -	0.00%
11004-40411	APPEALS BOARD	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00	0.00%	\$ 200.00	\$ -	0.00%
11004-40412	SITE PLAN REVENUES	\$ -	\$ 500.00	\$ 500.00	\$ 2,521.54	\$ 1,000.00	\$ 283.00	\$ 717.00	28.30%	\$ 1,000.00	\$ -	0.00%
11004-40414	AMBULANCE REVENUES	\$ 764,777.11	\$ 936,139.13	\$ 1,188,970.38	\$ 1,221,237.79	\$ 940,000.00	\$ 521,204.38	\$ 418,795.62	55.45%	\$ 1,000,000.00	\$ 60,000.00	6.38%
11004-40415	INT ON TAXES	\$ 106,177.21	\$ 51,580.27	\$ 48,870.03	\$ 77,127.64	\$ 70,000.00	\$ 30,763.22	\$ 39,236.78	43.95%	\$ 70,000.00	\$ -	0.00%
11004-40416	INT ON MONIES	\$ 39,620.11	\$ 19,662.08	\$ 519,039.58	\$ 969,736.03	\$ 250,000.00	\$ 383,655.65	\$ (133,655.65)	153.46%	\$ 350,000.00	\$ 100,000.00	40.00%
11004-40417	PARKS & RECREATION	\$ 289,534.18	\$ 473,687.30	\$ 713,082.74	\$ 760,074.86	\$ 650,000.00	\$ 231,859.70	\$ 418,140.30	35.67%	\$ 750,000.00	\$ 100,000.00	15.38%
11004-40418	RENTAL- WKCC	\$ 930.00	\$ 75.00	\$ 3,540.00	\$ 6,030.00	\$ 1,250.00	\$ 2,500.00	\$ (1,250.00)	200.00%	\$ 1,250.00	\$ -	0.00%
11004-40419	RENTAL - UPPER TOWN HALL	\$ -	\$ 50.00	\$ 1,000.00	\$ 600.00	\$ 500.00	\$ 400.00	\$ 100.00	80.00%	\$ 500.00	\$ -	0.00%
11004-40420	MISCELLANEOUS	\$ 98,086.30	\$ 109,599.46	\$ 185,445.53	\$ 67,843.98	\$ 35,000.00	\$ 49,034.58	\$ (14,034.58)	140.10%	\$ 50,000.00	\$ 15,000.00	42.86%
11004-40424	SCHOOL RESOURCE OFFICER	\$ 328,630.23	\$ 347,868.97	\$ 274,638.99	\$ 339,159.70	\$ 348,000.00	\$ 182,208.59	\$ 165,791.41	52.36%	\$ 285,000.00	\$ (63,000.00)	-18.10%
11004-41000	SALE OF TOWN OWNED PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,060.58	\$ (403,060.58)	100.00%	\$ -	\$ -	0.00%
11004-NEW	MDEA OFFICER	\$ -	\$ -	\$ -	\$ -	\$ 112,495.00	\$ -	\$ 112,495.00	0.00%	\$ 112,495.00	\$ -	0.00%
11004-NEW	BEHAVIOR HEALTH LIAISON	\$ -	\$ -	\$ -	\$ -	\$ 28,000.00	\$ -	\$ 28,000.00	0.00%	\$ -	\$ (28,000.00)	-100.00%
SUBTOTAL MISCELLANEOUS REVENUE		\$ 5,347,176.83	\$ 5,686,041.47	\$ 6,818,269.83	\$ 7,572,095.93	\$ 6,398,657.00	\$ 4,024,004.30	\$ 2,374,652.70	62.89%	\$ 6,804,445.00	\$ 405,788.00	6.34%

ACCOUNT #	ACCOUNT DESCRIPTION	FY21 ACTUAL	FY22 ACTUAL	FY23 ACTUAL (UNAUDITED)	FY24 ACTUAL	FY25 BUDGET	FY25 YTD COLLECTED (12/31/2024)	AVAILABLE BUDGET	% USED	FY26 PROPOSED BUDGET	\$ INCREASE/(DECREASE)	% INCREASE/(DEC REASE)
OTHER FINANCING SOURCES												
	TRANSFER ARPA			\$ 271,857.00		\$ -				\$ -	\$ -	0.00%
	TRANSFER GF UNASSIGNED FB - REDUCE I	\$ 414,606.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00	\$ 575,000.00				\$ 575,000.00	\$ -	0.00%
	TRANSFER GF UNASSIGNED FB - CAPITAL	\$ -	\$ -	\$ -		\$ 4,322,500.00				\$ 1,653,506.00	\$ (2,668,994.00)	-61.75%
	TRANSFER SPECIAL REVENUE - TIF ENGINE	\$ 22,500.00	\$ 22,500.00	\$ 20,000.00	\$ 20,000.00	\$ 47,781.00				\$ 50,622.00	\$ 2,841.00	5.95%
	TRANSFER SPECIAL REVENUE - TIF TM ECC	\$ 30,000.00	\$ 30,000.00	\$ 6,250.00	\$ 6,250.00	\$ 17,160.00				\$ 18,739.00	\$ 1,579.00	9.20%
	TRANSFER TRUST FUNDS	\$ 4,000.00	\$ 4,000.00	\$ 16,667.00	\$ 16,667.00	\$ 4,000.00				\$ 4,000.00	\$ -	0.00%
	SUBTOTAL	\$ 471,106.00	\$ 456,500.00	\$ 714,774.00	\$ 442,917.00	\$ 4,966,441.00				\$ 2,301,867.00	\$ (2,664,574.00)	-53.65%
TOTAL MISCELLANEOUS REVENUE AND TRANSFERS		\$ 5,818,282.83	\$ 6,142,541.47	\$ 7,533,043.83	\$ 8,015,012.93	\$ 11,365,098.00				\$ 9,106,312.00	\$ (2,258,786.00)	-19.87%

Section III: Capital

**TOWN OF KENNEBUNK
BUDGETED CAPITAL PROJECTS
FY25-26**

Asset Type	Division	Description	FY25-26 Amount	Funding Source	Acct #	GF Operating Budget	Use of FB	TIF	Donations	Contingency
<u>POLICE DEPARTMENT</u>										
Vehicles	Police	Three (3) Cruiser & Equipment - Replacement. The Department is looking to purchase (3) Dodge Durango Police Vehicles, where two frontline patrol cruisers would replace the 2019 model years and the third will replace the detective's 2013 civilian model Ford Edge.	\$ 190,000.00	Use of Unassigned Fund Balance			\$ 190,000.00			
Building Improvement	Police	OTIS Elevator Controller - this is in need of replacement and the current unit is no longer in production	\$ 23,000.00	Capital Contingency					\$ 23,000.00	
Building Improvement	Police	Dry Valve - the current building dry valve for fire suppression is obsolete and parts are no longer available; a building improvement is necessary	\$ 20,000.00	Capital Contingency					\$ 20,000.00	
Equipment	Police	Mobile Data Terminals (MDTs) - Replacement of (4)	\$ 20,500.00	GF Operating Budget	12200-54003	\$ 20,500.00				
Total Police			<u>\$ 253,500.00</u>			<u>\$ 20,500.00</u>	<u>\$ 190,000.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,000.00</u>
<u>COMMUNICATIONS</u>										
Equipment	Communications	Year 2 - CAD replacement: Sanford Regional Communications Center houses and utilizes to dispatch personnel to calls for service; this will be a regional expenditure. The current programs are 20+ years old. Sanford is looking to have this done within the next two years. The Town appropriated half of the estimated total cost in FY25 and this is the second half for FY26.	\$ 112,500.00	GF Operating Budget - Reserve	12205-51027	\$ 112,500.00	\$ -	\$ -	\$ -	\$ -
Total Communications			<u>\$ 112,500.00</u>			<u>\$ 112,500.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>FIRE DEPARTMENT (FIRE, EMS, LIFEGUARDS & EMA)</u>										
Vehicle	Fire	Ambulance 1 Replacement	\$ 525,000.00	Use of Unassigned Fund Balance			\$ 525,000.00			
Vehicle	Fire	Skid Unit for Brush Truck	\$ 15,000.00	TIF				\$ 15,000.00		
Building Improvements	Fire	Central Station VCT Tile Floor	\$ 36,000.00	Use of Unassigned Fund Balance		\$ -	\$ 36,000.00	\$ -	\$ -	\$ -
Total Fire			<u>\$ 576,000.00</u>			<u>\$ -</u>	<u>\$ 561,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ -</u>	<u>\$ -</u>

Asset Type	Division	Description	FY25-26 Amount	Funding Source	Acct #	GF Operating Budget	Use of FB	TIF	Donations	Contingency
<u>PUBLIC SERVICES DIVISION (HIGHWAY, PARKS)</u>										
Vehicle	Public Services	Street Sweeper	\$ 400,000.00	Use of Unassigned Fund Balance			\$ 400,000.00			
Equipment	Public Services	Chipper Unit 47	\$ 100,000.00	Use of Unassigned Fund Balance			\$ 100,000.00			
		Total Public Services	\$ 500,000.00			\$ -	\$ 500,000.00	\$ -	\$ -	\$ -
<u>FACILITIES INFRASTRUCTURE</u>										
Building Improvements	Facilities	Facilities Study	\$ -	Defer \$150,000		\$ -	\$ -	\$ -	\$ -	\$ -
Building Improvements	Facilities	Re-key all Municipal Buildings	\$ 17,500.00	GF Operating Budget		\$ -	\$ -	\$ -	\$ -	\$ 17,500.00
Building Improvements	Facilities	Town Hall Condensers	\$ 200,000.00	Use of Unassigned Fund Balance		\$ -	\$ 200,000.00	\$ -	\$ -	\$ -
		Total Facilities	\$ 217,500.00			\$ -	\$ 200,000.00	\$ -	\$ -	\$ 17,500.00
<u>ROADS & SIDEWALKS</u>										
Infrastructure	Public Services	Road Drainage - miscellaneous project	\$ 50,000.00	GF Operating Budget	11110-54056	\$ 50,000.00				
Infrastructure	Public Services	Paving - proposed roads (see attached list)	\$ 728,000.00	GF Operating Budget	13300-57509	\$ 728,000.00				
Infrastructure	Public Services	Boothby Road Tide Gate	\$ 40,000.00	Use of Unassigned Fund Balance			\$ 40,000.00		\$ -	\$ -
		Total Roads & Sidewalks	\$ 818,000.00			\$ 778,000.00	\$ 40,000.00	\$ -	\$ -	\$ -
<u>GENERAL GOVERNMENT</u>										
Equipment	IT	Hardware Workstation - Replacements	\$ 25,000.00	GF Operating Budget	11113-54057	\$ 25,000.00				
Equipment	IT	Scale Server DR System Replacement	\$ 46,204.00	Use of Unassigned Fund Balance			\$ 46,204.00		\$ -	\$ -
			\$ 71,204.00			\$ 25,000.00	\$ 46,204.00	\$ -	\$ -	\$ -
<u>OTHER</u>										
Other	Unclassified	Select Board Capital Reserve - Contingency	\$ 100,000.00	Use of Unassigned Fund Balance		\$ -	\$ 100,000.00	\$ -	\$ -	\$ -
Other	Library	Library Capital (masonry)	\$ 16,302.00	Use of Unassigned Fund Balance		\$ -	\$ 16,302.00	\$ -	\$ -	\$ -
			\$ 116,302.00			\$ -	\$ 116,302.00	\$ -	\$ -	\$ -
		GRAND TOTAL	\$ 2,665,006.00			\$ 936,000.00	\$ 1,653,506.00	\$ 15,000.00	\$ -	\$ 60,500.00

Capital Improvement Plan

CAPITAL ASSET = an asset with a depreciable life of more than one year and commonly over \$5,000

Capital improvement programming focuses on long-term capital that includes:

- Buildings
- Building Improvements
- Land
- Machinery/Equipment
- Vehicles
- Other Commodities

What is a Capital Improvement Plan?

A Capital Improvement Plan (CIP) is a document that focuses on the implementation of community and Town goals through detailed recommendations on capital spending that meet the needs for the current and forecasted future fiscal years. The purpose of this plan is to develop an understanding of the importance of capital improvement programming and to provide the Town with a framework for making the best use of financial resources.

It is a multi-year scheduling of public physical improvements, based on studies of available fiscal resources and the need for specific improvements to be constructed in the future. Although a long-term program does not commit the Town to a particular expenditure in a particular year, it provides an identifiable framework for informed decision-making.

How is the Capital Improvement Plan Developed?

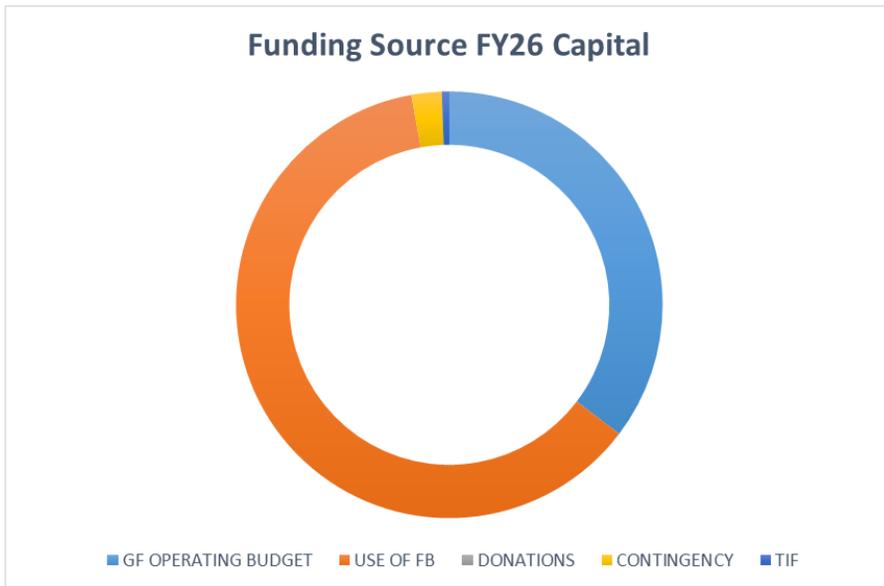
The CIP is updated annually as part of the regular budget process. Projects are evaluated based on the Manager's and the Select Board's goals for the upcoming year, Town infrastructure needs, the financial capacity of the Town, and the impact the projects will create on the Town's operating budget and debt service ratios.

What is the Importance of a Capital Improvement Plan?

The Capital Improvement Plan is a framework for accomplishing needed improvements on a scheduled basis, projected out over a five year spread; it has a major impact on the allocation of fiscal resources. When the Program is fully utilized, it ensures that needed facilities are provided within the Town's financial capability. The purposes of this plan are as follows:

1. Provide a complete picture of the Town's major development needs;
2. Establish fiscal priorities for and between various projects;
3. Schedule major projects so as to reduce fluctuations in the tax rate;
4. Balance the use of funding sources in the most beneficial manner;
5. Discourage piecemeal improvements duplication of expenditures;
6. Coordinate the activities of various Town departments;
7. Assist in the implementing recommendations as it relates to a Comprehensive Plan and an annual Work Plan.
8. Inform the taxpayers of anticipated future improvements; and
9. Arrange opportunities for the public to offer comments on the program

FY26 Capital



The FY26 Budget is proposing another budget cycle with no new debt authorizations to fund capital projects. The ongoing goal is to issue the authorized but unissued debt from the prior years and strategically begin to tie funding sources to the formalized capital improvement plan. Eventually, this may look like a capital plan that will incorporate the use of capital reserve accounts to pay for non-routine purchases or infrastructure improvements costing more than \$5,000 that has a useful life of greater than 1 year.

As indicated in the graph (left), the majority of the capital assets/projects in the FY26 budget is to be funded with the use of unassigned fund balance; the usage of fund balance is abiding by the Town of Kennebunk Fund Balance Policy. In this budget cycle, the use of TIF funds will be another funding source for capital assets/projects that are eligible for the districts.

5 Year Capital Improvement Plan – Summary by Division, Vehicle & Heavy Equipment Only

Note: This 5 Year Capital Improvement Plan Summary is for Vehicle & Heavy Equipment Only. One of the goals in FY26 is to continue to develop the Capital Improvement Programming to include infrastructure and other major capital assets for long term planning purposes.

5 Year Capital Improvement Plan - Vehicles and Heavy Equipment Only					
Division	2026	2027	2028	2029	2030
Public Services	\$ 500,000.00	\$ 177,500.00	\$ 618,450.00	\$ 665,000.00	\$ 1,185,000.00
Police Department	\$ 190,000.00	\$ 126,666.00	\$ 156,666.00	\$ 93,333.00	\$ 196,666.00
Fire & Rescue	\$ 540,000.00	\$ 104,000.00	\$ 350,000.00	\$ -	\$ -
General Government	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -
Recreation	\$ -	\$ 75,000.00	\$ -	\$ 80,000.00	\$ -
TOTAL	\$ 1,230,000.00	\$ 483,166.00	\$ 1,175,116.00	\$ 888,333.00	\$ 1,381,666.00

Recreation Division

Town of Kennebunk Vehicle & Heavy Equipment Listing

Department	Asset Type	Description (or other information)	Manufacturer - Make	Model	Model Year	Acquisition Cost	Est Life	Projected Replacement FY
Recreation	Vehicle	14 Passenger bus (+ driver = 15)	GMC	TG33803	2017	\$54,176.00	15 Years	2028
Recreation	Vehicle	Bus - 42 passenger (REC) D	Thomas	School bus type	2013	\$80,000.00	15 Years	2028
Recreation	Vehicle	Bus - 29 passenger (REC) D	FORD	Cutaway type	2013	\$80,000.00	15 Years	2028
Recreation	Vehicle	Bus - 81 passenger (REC)	Thomas	School bus type	2017	\$90,000.00	15 years	2028
Recreation	Vehicle	Pick-up Truck						
Recreation	Equipment	Trailer						

5 Year Capital Improvement Plan				
2026	2027	2028	2029	2030
			\$ 80,000.00	
	\$ 70,000.00			
	\$ 5,000.00			
\$ -	\$ 75,000.00	\$ -	\$ 80,000.00	\$ -

General Government

Town of Kennebunk Vehicle & Heavy Equipment Listing

Department	Asset Type	Description (or other information)	Manufacturer - Make	Model	Model Year	Acquisition Cost	Est Life	Assigned To
Assessing	Vehicle	Town SUV	Ford	Escape	2021	\$30,767.00		Assessing
Code Enforcement	Vehicle	Town Sedan	Ford	Taurus	2013			CEO
Code Enforcement	Vehicle	Town SUV	Ford	Explorer	2016			

5 Year Capital Improvement Plan				
2026	2027	2028	2029	2030
		\$ 50,000.00		
			\$ 50,000.00	
\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -

Section IV: Divisions



General Government 11103

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 11103 GG						
51010 FINANCE DIRECTOR	\$ 128,369.00	\$ 64,090.21	49.93%	\$ 133,505.00	\$ 5,136.00	4.00%
51011 OFFICE MANAGER	\$ 104,781.00	\$ 54,058.94	51.59%	\$ 112,609.00	\$ 7,828.00	7.47%
51012 SALARIES	\$ 165,001.00	\$ 81,517.28	49.40%	\$ 219,595.00	\$ 54,594.00	33.09%
51034 CHARTER	\$ -	\$ 3,392.26	100.00%	\$ -	\$ -	0.00%
52001 TELEPHONE	\$ 4,000.00	\$ 1,861.90	46.55%	\$ 4,000.00	\$ -	0.00%
53006 TRAINING/SEMINARS	\$ 5,000.00	\$ 704.48	14.09%	\$ 4,000.00	\$ (1,000.00)	-20.00%
53007 RECORDING FEES	\$ 7,500.00	\$ 4,696.00	62.61%	\$ 8,500.00	\$ 1,000.00	13.33%
53008 LEGAL COUNSEL	\$ 95,000.00	\$ 115,931.99	122.03%	\$ 150,000.00	\$ 55,000.00	57.89%
53009 INSURANCE	\$ 290,898.00	\$ 295,502.00	101.58%	\$ 349,078.00	\$ 58,180.00	20.00%
53010 AUDIT	\$ 30,000.00	\$ 23,250.00	77.50%	\$ 30,000.00	\$ -	0.00%
53011 MMA DUES	\$ 20,215.00	\$ -	0.00%	\$ 20,215.00	\$ -	0.00%
53013 PRINT & ADV	\$ 40,000.00	\$ 11,926.82	29.82%	\$ 35,000.00	\$ (5,000.00)	-12.50%
53015 CONT EDUCATION	\$ 2,500.00	\$ -	0.00%	\$ 2,500.00	\$ -	0.00%
54000 SUPPLIES	\$ 15,000.00	\$ 3,572.59	23.82%	\$ 22,500.00	\$ 7,500.00	50.00%
54002 EXPENSES	\$ 20,000.00	\$ 17,304.97	86.52%	\$ 20,000.00	\$ -	0.00%
61056 EMPLOYEE/VOLUNTEER RECOGNITION	\$ 15,000.00	\$ 5,650.28	37.67%	\$ 20,000.00	\$ 5,000.00	33.33%
Total 11103 GENERAL GOVERNMENT	\$ 943,264.00	\$ 683,459.72	72.46%	\$ 1,131,502.00	\$ 188,238.00	19.96%

General Government includes the Finance and Tax Collection Offices as well as other administrative costs associated with the Town operations such as insurance, legal and audit. The Tax Collection office performs a wide variety of department functions and citizen services that include real estate & personal property tax payment processing and motor vehicle transactions.



Personnel: Finance Director, Deputy Finance Director and 4 full-time employees

The proposed FY26 budget is showing an \$188,238 or 19.96% increase that includes the following:

- The General Assistance Administrator position is longer in Community Development and is now split between Social Services and Finance/Tax Collection.
- Insurance is expected to increase again this year significantly and it also includes the new Town property (Christ Church)
- Legal – increased to be more in line with actual
- 4% COLA for town staff; the Finance and Tax Division is comprised of the Finance Director, Deputy Finance Director, AP/Payroll Specialist, (2) Deputy Tax Collectors and a General Assistance Administrator

General Government 11103 – account narratives

ORG	OBJ	ACCOUNT DESCRIPTION	NARRATIVE	FY26 PROPOSED BUDGET
11103	51010	FINANCE DIRECTOR	Finance Director salary	\$ 133,505.00
11103	51011	OFFICE MANAGER	Deputy Finance Director salary	\$ 112,609.00
11103	51012	SALARIES	4 FTEs with 1 employee at a 80/20% split between GG/SS	\$ 219,595.00
11103	51034	CHARTER	This account is not active in FY26	\$ -
11103	52001	TELEPHONE	This accounts for all of the Consolidated Communication bills for office phones/internet as well as a small percentage for employee cell phone reimbursement.	\$ 4,000.00
11103	53006	TRAINING/SEMINARS	Finance and Tax Collector trainings, conferences and memberships to the GFOA and MTCTA. This also includes mileage reimbursement for the trainings/conferences	\$ 4,000.00
11103	53007	RECORDING FEES	Registry of Deeds	\$ 8,500.00
11103	53008	LEGAL COUNSEL	Town attorney throughout the fiscal year	\$ 150,000.00
11103	53009	INSURANCE	General liability, P&C, auto, public official bonds, employee practices liability, law enforcement liability, auto physical damage, excess liability, inland marine, property and crime	\$ 349,078.00
11103	53010	AUDIT	Financial and single audit	\$ 30,000.00
11103	53011	MMA DUES	Annual membership dues to Maine Municipal Association	\$ 20,215.00
11103	53013	PRINT & ADV	Tax bill printing, reminder cards, any other notices and postage	\$ 35,000.00
11103	53015	CONT EDUCATION	Per the Employee Handbook, continued education for employees	\$ 2,500.00
11103	54000	SUPPLIES	Copier paper, tax supplies, envelopes, misc office supplies, certified mailers, copier machine maintenance/supplies	\$ 22,500.00
11103	54002	EXPENSES	tax postage lease, maintenance contracts, mileage	\$ 20,000.00
11103	61056	VOLUNTEER/EE RECOGNITION	This is for employee recognition program and the annual volunteer (committee/board) BBQ	\$ 20,000.00
11103		Total 11103 GENERAL GOVERNMENT		\$ 1,131,502.00

Select Board 11104

The Select Board is the governing body of the Town and consists of seven elected members. Each Select Board member serves three year staggering terms. In July, when the new terms begin, the Board elects a Chair, Vice Chair and Secretary/Clerk to serve through June 30. The Select Board has a number of duties and responsibilities that is outlined in the Town Charter.

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 11104 SELECT BOARD						
51012 SALARIES	\$ 24,090.00	\$ 12,045.04	50.00%	\$ 25,054.00	\$ 964.00	4.00%
51014 SECRETARIAL	\$ 6,055.00	\$ -	0.00%	\$ 6,297.20	\$ 242.20	4.00%
54002 EXPENSES	\$ 12,100.00	\$ 4,671.15	38.60%	\$ 12,584.00	\$ 484.00	4.00%
Total 11104 SELECTBOARD	\$ 42,245.00	\$ 16,716.19	39.57%	\$ 43,935.20	\$ 1,690.20	4.00%



Comprised of 7
elected members



Town Manager 11105

The Town of Kennebunk has a Select Board-Town Manager form of government. The Town Manager is appointed by and reports to the Select Board. The Town Manager oversees all town staff, division directors, departments and activities. The Town Manager implements the policies, resolutions and ordinances adopted by the governing body of the Town and keeps the residents informed as to the financial condition of the Town. The Town Manager's budget previously had the Human Resources division within it; this budget separates the two divisions respectively.

Narrative		2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 11105 TOWN MANAGER							
51012 TOWN MANAGER	Town Manager Salary	\$ 171,600.00	\$ 89,956.73	52.42%	\$ 187,387.00	\$ 15,787.00	9.20%
51013 PART TIME	N/A	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
51014 SALARIES	1 FTE	\$ 64,478.00	\$ 32,454.76	50.33%	\$ 67,057.00	\$ 2,579.00	4.00%
51016 HUMAN RESOURCES DIRECTOR	N/A - see HR ORG	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
53006 TRAINING/SEMINARS	Conferences and memberships for the Town Manager	\$ 7,500.00	\$ 1,176.24	15.68%	\$ 7,500.00	\$ -	0.00%
54002 EXPENSES	Expenses for the Town Manager's contract in addition to office supplies for the department, meals, etc.	\$ 2,000.00	\$ 886.50	44.33%	\$ 7,700.00	\$ 5,700.00	285.00%
54005 CONTINGENT	Contingency	\$ 25,000.00	\$ -	0.00%	\$ 25,000.00	\$ -	0.00%
Total 11105 TOWN MANAGER		\$ 270,578.00	\$ 124,474.23	46.00%	\$ 294,644.00	\$ 24,066.00	8.89%

Town Clerk 11106

The Town Clerk's Office performs a wide variety of department functions and citizen services such as voter registration, notary public, custodian of all Town records, vital records, marriage licenses, victualer licenses, business registrations, dog licenses, hunting/fishing licenses and other related functions.



Personnel: Staffed with 3 full-time employees

The overall increase to the Town Clerk budget represents a 4% COLA adjustment and an amount for equipment.

The Ballot Clerk budget is showing an overall decrease; FY26 is not a major election year as compared to the presidential election in FY25. Additionally, equipment and postage line items have been added to the budget in FY26; the addition of these accounts is bringing the budget in line with actual expenditures.

Town Clerk 11106

Dept: 11106 TOWN CLERK

	Narrative	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
51011 DEPARTMENT HEAD	Town Clerk	\$ 104,781.00	\$ 52,312.76	49.93%	\$ 108,972.00	\$ 4,191.00	4.00%
51012 SALARIES	2 FTEs	\$ 102,852.00	\$ 34,556.24	33.60%	\$ 106,966.00	\$ 4,114.00	4.00%
51013 PART TIME	N/A	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
52001 TELEPHONE	Office phones	\$ 800.00	\$ 305.70	38.21%	\$ 800.00	\$ -	0.00%
53006 TRAINING/SEMINARS	Trainings /conferences, mileage and memberships	\$ 4,000.00	\$ 535.00	13.38%	\$ 3,000.00	\$ (1,000.00)	-25.00%
54000 SUPPLIES	Office supplies	\$ 2,000.00	\$ 823.85	41.19%	\$ 2,000.00	\$ -	0.00%
54002 EXPENSES	MMA volunteer insurance and shredding.	\$ 500.00	\$ 322.29	64.46%	\$ 500.00	\$ -	0.00%
54003 EQUIPMENT	No new equipment	\$ -	\$ -	0.00%	\$ 2,500.00	\$ 2,500.00	100.00%
Total 11106 TOWN CLERK		\$ 214,933.00	\$ 88,855.84	41.34%	\$ 224,738.00	\$ 9,805.00	4.56%

Ballot Clerks 11107

Dept: 11107 BALLOT CLERKS

	Narrative	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
51012 SALARIES	Election works	\$ 14,500.00	\$ 13,373.38	92.23%	\$ 10,000.00	\$ (4,500.00)	-31.03%
54000 SUPPLIES	Ballot printing	\$ 14,000.00	\$ 1,844.46	13.17%	\$ 10,000.00	\$ (4,000.00)	-28.57%
54003 EQUIPMENT	Ballot tabulator	\$ -	\$ -	0.00%	\$ 2,500.00	\$ 2,500.00	100.00%
NEW POSTAGE	Postage for absentee ballots and other mailings	\$ -	\$ -	0.00%	\$ 5,000.00	\$ 5,000.00	100.00%
Total 11107 BALLOT CLERKS		\$ 28,500.00	\$ 15,217.84	53.40%	\$ 27,500.00	\$ (1,000.00)	-3.51%

Assessors 11108

The Assessor must determine as nearly possible the nature, amount and value of the real and personal property within their jurisdiction that is subject to property taxation as of April 1 and record separately the value of the land, exclusive of buildings, of each parcel of real estate.

	Narrative	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 11108 ASSESSORS							
51011 DEPARTMENT HEAD	Assessor	\$ 118,580.00	\$ 54,234.19	45.74%	\$ 123,323.00	\$ 4,743.00	4.00%
51012 SALARIES	FTE	\$ 65,120.00	\$ 31,368.00	48.17%	\$ 67,724.00	\$ 2,604.00	4.00%
51014 ADMINISTRATIVE ASSISTANT	FTE	\$ 60,943.00	\$ 30,423.88	49.92%	\$ 63,380.00	\$ 2,437.00	4.00%
51015 TEMP SECRETARY		\$ 1,000.00	\$ -	0.00%	\$ 1,000.00	\$ -	0.00%
51016 ASSISTANT	FTE	\$ 77,042.00	\$ 38,465.38	49.93%	\$ 80,123.00	\$ 3,081.00	4.00%
51035 CONTRACTED SERVICES	Vision Special Reports/Corson GIS Data	\$ 1,000.00	\$ -	0.00%	\$ 1,000.00	\$ -	0.00%
52001 TELEPHONE	Office and mobile phones, data plans for 3 tablets.	\$ 2,100.00	\$ 1,307.60	62.27%	\$ 4,540.00	\$ 2,440.00	116.19%
53006 TRAINING/SEMINARS	Required training for Assessing Director, Deputy, and List/Appraiser	\$ 5,030.00	\$ 483.25	9.61%	\$ 6,030.00	\$ 1,000.00	19.88%
53016 PROPERTY TRANSFERS	Registry of Deeds	\$ 900.00	\$ 254.50	28.28%	\$ 750.00	\$ (150.00)	-16.67%
54000 SUPPLIES	Office supplies	\$ 2,000.00	\$ 479.81	23.99%	\$ 1,500.00	\$ (500.00)	-25.00%
54002 EXPENSES	Reimbursements, vehicle maintenance, travel costs, MLS subscription	\$ 5,227.00	\$ 2,999.82	57.39%	\$ 6,000.00	\$ 773.00	14.79%
54020 GIS PROGRAMS	Tax mapping, GIS Parcel layer updates	\$ 10,000.00	\$ 618.75	6.19%	\$ 12,000.00	\$ 2,000.00	20.00%
Total 11108 ASSESSORS		\$ 348,942.00	\$ 160,635.18	46.03%	\$ 367,370.00	\$ 18,428.00	5.28%



Personnel: Tax Assessor and 3 full-time employees

The Assessing office has begun the Town-wide assessment adjustment that will be represented in the valuation as of 4/1/2025 and the amount used for the FY2026 tax calculation. The funds for the assessment adjustment were approved in a prior budget cycle and have been carried in a capital projects account. The increase to this budget is to pay for the annual operating cost of the cellular data for the mobile assessor iPad program that started halfway through FY25.

Community Development 11110

The Community Development Department aims to meet a broad range of economic and community development needs. This Department is involved in initiatives that support the community and its economic, natural, historical and development needs such as building codes, citizen engagement, zoning, comprehensive planning and historic resources.

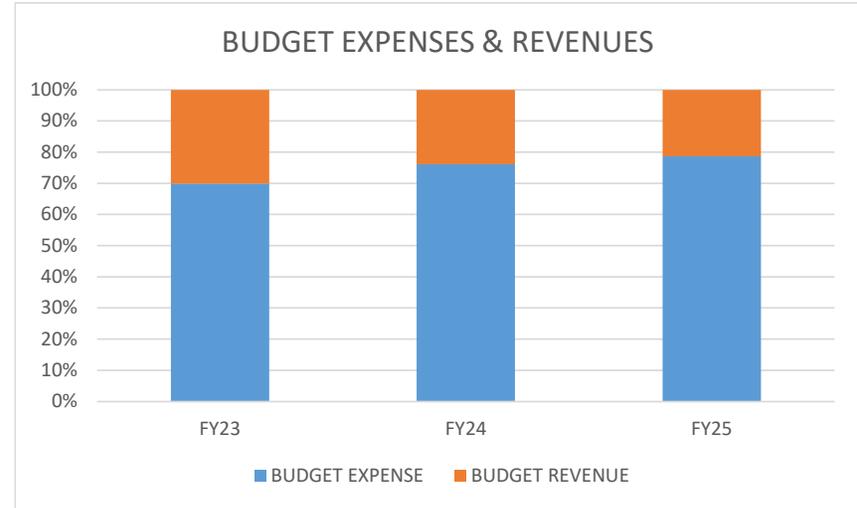
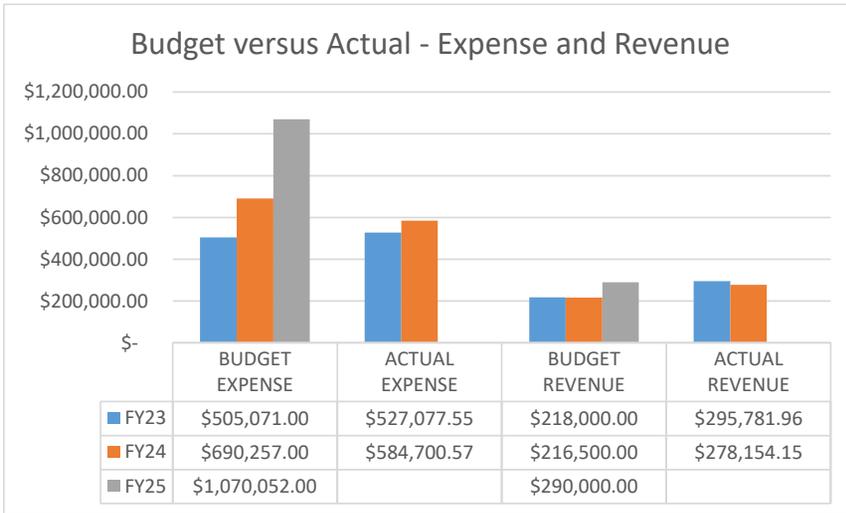
	Narrative	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 11110 COMMUNITY DEVELOPMENT							
51011 DEPARTMENT HEAD	Town Engineer/CD Director	\$ 134,789.00	\$ 72,073.65	53.47%	\$ 140,181.00	\$ 5,392.00	4.00%
51012 SALARIES	5 FTEs	\$ 473,024.00	\$ 222,149.74	46.96%	\$ 491,945.00	\$ 18,921.00	4.00%
51013 PART TIME		\$ -	\$ 3,100.30	100.00%	\$ -	\$ -	0.00%
51013 PART TIME		\$ -	\$ 3,734.55	100.00%	\$ -	\$ -	0.00%
51014 ADMINISTRATIVE ASSISTANT	1 FTE	\$ 86,067.00	\$ 28,065.12	32.61%	\$ 58,405.00	\$ (27,662.00)	-32.14%
51015 TEMP SECRETARY		\$ -	\$ 800.69	100.00%	\$ -	\$ -	0.00%
51016 ASSISTANT(S)		\$ -	\$ -	100.00%	\$ -	\$ -	0.00%
52001 TELEPHONE	Office phones and cell phone reimbursement	\$ 6,312.00	\$ 1,740.15	27.57%	\$ 6,912.00	\$ 600.00	9.51%
53006 TRAINING/SEMINARS	Trainings, conferences and continued education	\$ 4,705.00	\$ 1,439.63	30.60%	\$ 4,705.00	\$ -	0.00%
54000 SUPPLIES	Office supplies	\$ 1,500.00	\$ 146.23	9.75%	\$ 1,500.00	\$ -	0.00%
54002 EXPENSES	Vehicle fuel and maintenance, membership dues, subscriptions and printing/copying	\$ 11,555.00	\$ 837.92	7.25%	\$ 11,555.00	\$ -	0.00%
54003 EQUIPMENT	Office equipment	\$ 2,100.00	\$ -	0.00%	\$ 2,100.00	\$ -	0.00%
54056 DRAINAGE	Drainage planning in FY26	\$ 350,000.00	\$ -	0.00%	\$ 50,000.00	\$ (300,000.00)	-85.71%
Total 11110 COMMUNITY DEVELOPMENT		\$ 1,070,052.00	\$ 334,087.98	31.22%	\$ 767,303.00	\$ (302,749.00)	-28.29%



Personnel: Town Engineer/Director of Community Development and 6 full-time employees

The Community Development division serves as a resource to several town departments, boards and committees. The Code Enforcement Office is to review and approve building, plumbing and electrical permits as well as to provide various code assistance to the general public. The Planning department works with the Planning Board and Site Plan Review Board in reviewing zoning ordinances. The decreases to this division's budget include (1) the re-allocation of the General Assistance Administrator to the Finance Division and (2) drainage projects; the \$50,000 represents the planning and design stages of a drainage project. The decrease is a recognition of the construction schedule as projects from FY25 will need to be completed prior to the planning stages of the next project begin.

Community Development 11110



Revenues for the Community Development Division include permit revenues (building and plumbing).

	BUDGET EXPENSE	ACTUAL EXPENSE	BUDGET REVENUE	ACTUAL REVENUE
FY23	\$ 505,071.00	\$ 527,077.55	\$ 218,000.00	\$ 295,781.96
FY24	\$ 690,257.00	\$ 584,700.57	\$ 216,500.00	\$ 278,154.15
FY25	\$ 1,070,052.00		\$ 290,000.00	
FY26	\$ 767,303.00		\$ 402,000.00	

Town Hall 11112

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 11112 TOWN HALL						
52004 HEAT	\$ 57,500.00	\$ 3,207.92	5.58%	\$ 60,000.00	\$ 2,500.00	4.35%
52005 ELECTRICITY	\$ 48,000.00	\$ 14,020.15	29.21%	\$ 48,000.00	\$ -	0.00%
52007 SEWER	\$ 3,443.00	\$ 774.19	22.49%	\$ 3,750.00	\$ 307.00	8.92%
52008 WATER	\$ 3,930.00	\$ 1,013.44	25.79%	\$ 4,000.00	\$ 70.00	1.78%
53019 MAINTENANCE	\$ 85,000.00	\$ 55,997.29	65.88%	\$ 100,000.00	\$ 15,000.00	17.65%
54000 SUPPLIES	\$ 15,000.00	\$ 874.47	5.83%	\$ 15,000.00	\$ -	0.00%
Total 11112 TOWN HALL	\$ 212,873.00	\$ 75,887.46	35.65%	\$ 230,750.00	\$ 17,877.00	8.40%

The largest increase to this budget is the maintenance line which includes a 20% custodial increase, door repairs, HVAC PM and repairs, floor waxing and lights.

Information Technology (IT) 11113

	Narrative	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 11113 COMPUTER							
51011 DEPARTMENT HEAD	IT Director	\$ 104,781.00	\$ 52,312.76	49.93%	\$ 108,972.00	\$ 4,191.00	4.00%
51012 SALARIES	1 FTE	\$ 65,006.00	\$ 33,243.65	51.14%	\$ 67,606.00	\$ 2,600.00	4.00%
52001 TELEPHONE	Office phones	\$ 1,700.00	\$ 781.29	45.96%	\$ 1,800.00	\$ 100.00	5.88%
53006 TRAINING/SEMINARS	Trainings for IT staff and MUNIS annual flex training	\$ 2,000.00	\$ -	0.00%	\$ 10,000.00	\$ 8,000.00	400.00%
54000 SUPPLIES	Office supplies	\$ 2,000.00	\$ 150.11	7.51%	\$ 2,000.00	\$ -	0.00%
54002 EXPENSES	Ergonomic supplies, mileage, travel reimbursement, etc.	\$ 5,000.00	\$ 3,603.64	72.07%	\$ 5,000.00	\$ -	0.00%
54003 EQUIPMENT	Small equipment purchases such as keyboards, mice, etc.	\$ 55,900.00	\$ 18,349.90	32.83%	\$ 7,500.00	\$ (48,400.00)	-86.58%
54005 CONTINGENT	N/A	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
54057 HARDWARE	\$25,000 for new desktops	\$ 2,000.00	\$ 7,428.70	371.44%	\$ 27,000.00	\$ 25,000.00	1250.00%
54058 SOFTWARE	See attached list for software	\$ 324,606.00	\$ 210,338.99	64.80%	\$ 416,973.00	\$ 92,367.00	28.46%
Total 11113 COMPUTER		\$ 562,993.00	\$ 326,209.04	57.94%	\$ 646,851.00	\$ 83,858.00	14.90%



Capital: Ongoing workstation replacement in FY26 in the Hardware 54057 account.



Personnel: IT Director and 1 full-time employee

The IT budget continues to undergo refinement as it relates to the Software and Hardware lines. The Hardware account should account for routine hardware replacement in the capital improvement plan. The Software account constitutes all of the major annual licenses and software application contracts that the Town utilizes in daily operations.

Description	2025-26 Proposed Budget	Dept	Notes
Fixed Expenses/Software licensing			
Adobe Acrobat Pro VIP	\$6,000	All - except IT	Acrobat Pro licenses - VIP portal managed
AOD Support	\$9,800	All - Time Tracking System	Annual Support contract
AOD Time tracking	\$8,400	All - Time Tracking System	User licenses, etc. - based on # of employees
AutoCad Renewal	\$5,500	Engineer - CD	
Barracuda Spam and Virus	\$4,100	All - Email cyber security	
Cablecast Reflect streaming service	\$3,500	New Recording/Streaming	Annual Maintenance and Support
CivicPlus Web Hosting (Town Site)	\$19,550	All - Web Site	Annual fee for Web hosting, support, Criterion HR app and CivicSend notification
ConnectWise	\$2,000	All	Remote Control Software
Contracted Services	\$8,800	IT	Outside Support
ESO Software (Firehouse replacement)	\$23,000	FD	Fire Department Software
Architecture Engineering & Construction Collection	\$1,700	CD	Community Development/ Engineering Software.
Esri Licenses	\$7,700	CD & Assessing	GIS Software Renewal for Assessing and Community Development
IBM SPSS	\$650	Assessing	Assessing Software.
Image Trend	\$450	EMS	State required EMS Software
IS Decisions	\$2,400	UserLock - 2FA for PD	2-Factor-Authentication server software mandated by FBI in 2024 - 100 users
IWorQ Support	\$15,000	CD - Code	CD, Clerks, Fire, Code, EV permitting software.

Description	2025-26 Proposed Budget	Dept	Notes
Jamf Now	\$2,400	All - MDM	All - iPads and iPhones - Committees, PD, KFR, Pub Svcs, Assessing, CD all have devices in this system
Bitdefender A/V Protection	\$4,000	All - Virus Protection	Purchased three year protection 6/23-5/26
KnowBe4	\$13,608	All - Security Training	subscription and Security Awareness Training Subscription 'Platinum'
Logically (Winxnet)	\$14,500	All - Security	Network Hardware Monitoring
Logically - O365 Licensing	\$23,000	All - Email	Number of email boxes/month.
MailStore	\$1,100	All - Email	Mail Archiving Software Maintenance
Munis Software as a Service (SaaS) - hosted system	\$89,000	All - Accounting	Accounting & Tax Collection
MyRec.com Online Rec Dept	\$10,000	Recreation	Rec Department Web Portal
N-Able (Cove) Backup	\$10,000	All	Cloud backup, storage and support for servers and key desktops
Ninite Updating Software	\$550	IT	Updates commonly used software at once across the Domain.
OMNIA Door Access System	\$7,800	Facilities security	Annual Support contract
Police IMC Licenses/Support (Tritech)	\$19,500	PD	Police IMC Database
Power DMS	\$11,500	PD and KFR	Police and Fire - Web-based policy/training system
Treeno Doc Scan and Storage (PD)	\$4,000	PD	Document Scanning PD Support and Maintenance
Treeno Doc Scan and Storage (TH)	\$20,690	All Departments Town hall	Document Scanning TH/FD New Cloud Document Storage System. In Capitol. Includes one-time Laserfiche conversion.
Trio DMV, Clerk Dogs License/Support	\$9,000	Finance & TC	Motor Vehicle Registration/Dogs Licensing software
TylerDetect	\$12,500	All - system and network Security	Network Data Flow Monitoring
Vision GIS Module	\$1,425	Assessing	Mapping
Vision CAMA License/Support	\$16,079	Assessing	Software with GIS
Vision Web Hosting	\$5,476	Assessing	Web Site with GIS
Vision Cloud Hosting	\$4,095	Assessing	Software as a Service (SaaS model)
Vision - NearMap	\$8,325	Assessing	Annual subscription - Aerial photo database
Vision - Data Cloud Solutions	\$5,675	Assessing	Annual licensing for mobile assessing software used on VZW iPads
Zoom	\$4,200	All	Annual Zoom and Webinar Costs
Sub-Total Fixed Exp/Software	\$416,973		

Human Resources 11114

The Human Resources Department coordinates a variety of human resources functions and initiatives for 300+ employees including: employee relation efforts; staff planning; recruitment and selection; risk management; worker’s compensation administration; employee safety and wellness; policy review and revision; state and federal employment compliance; staff training and organization development; employee benefits administration; compensation and job analysis; grievance resolution; and labor negotiations/contract administration.

	Narrative	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 11114 HUMAN RESOURCES							
51011 DEPARTMENT HEAD	HR Director	\$ 118,580.00	\$ 59,202.18	49.93%	\$ 123,323.00	\$ 4,743.00	4.00%
51012 SALARIES	HR Specialist	\$ 63,814.00	\$ 31,000.96	48.58%	\$ 66,366.00	\$ 2,552.00	4.00%
51014 OVERTIME		\$ 691.00	\$ -	0.00%	\$ -	\$ (691.00)	-100.00%
51035 CONTRACTED SERVICES	compensation study; HR Consultant for supervisor trainings; harassment training	\$ 30,000.00	\$ 187.50	0.63%	\$ 30,000.00	\$ -	0.00%
53006 TRAINING/SEMINARS	DHCM annual meeting; MMA trainings, SHRM-CP training and certification test	\$ 4,307.00	\$ 85.00	1.97%	\$ 3,800.00	\$ (507.00)	-11.77%
54000 SUPPLIES	office supplies and posters	\$ 1,290.00	\$ 330.75	25.64%	\$ 1,290.00	\$ -	0.00%
54002 EXPENSES	Criterion conversion completed; employee trainings; recruitment costs; work with ME; safety committee for safety measures.	\$ 9,220.00	\$ 2,858.97	31.01%	\$ 7,220.00	\$ (2,000.00)	-21.69%
Total 11109 HUMAN RESOURCES		\$ 227,902.00	\$ 93,665.36	41.10%	\$ 231,999.00	\$ 4,097.00	1.80%



Personnel: HR Director and HR Recruitment and Benefit Specialist

Kennebunk Police Department 12200; 12205 (Communications)

The Kennebunk Police Department Mission Statement is as follows: The members of the Kennebunk Police Department are committed to working in partnership with all citizens of our community in the delivery of police services, raising the quality of life for all. We promote dignity, respect, and a safe atmosphere by recognizing our responsibility to maintain order, fairly enforce laws and to protect individual rights. In January 2023 we received word that Kennebunk was named Maine's safest city by Safewise.com. In September 2023, we achieved accreditation status through the Maine Law Enforcement Accreditation Program (MLEAP).



Personnel: At the end of calendar year 2024, the department had 23 full-time Officers and 8 part-time Officers



Capital: MDTs in the 54003 Equipment account

The Police budget brings some accounts to actual based on current needs; this includes the uniform account and the building maintenance account.

The Communications budget includes \$112,500 for the second half of the CAD replacement reserve housed at Sanford Regional Communications Center; this will be county wide. The year over year increase is based on the annual contract.

The Kennebunk Police Department completed their 5 year Strategic Plan in FY25. The purpose of the KPD Strategic Plan is to identify departmental and community priorities for the next five years, providing a valuable tool for the department, the town-wide organization and the community. The plan can be found on the Town website at: www.kennebunkmaine.us/kpdstrategicplan

Police Department 12200

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 12200 POLICE						
51011 DEPARTMENT HEAD	\$ 134,789.00	\$ 67,917.90	50.39%	\$ 140,181.00	\$ 5,392.00	4.00%
51012 SALARIES	\$ 2,142,033.00	\$ 1,016,421.24	47.45%	\$ 2,397,920.00	\$ 255,887.00	11.95%
51013 PART TIME	\$ 120,548.00	\$ 74,879.05	62.12%	\$ 125,370.00	\$ 4,822.00	4.00%
51014 SECRETARIAL	\$ 108,684.00	\$ 54,336.17	49.99%	\$ 113,031.00	\$ 4,347.00	4.00%
51019 OVERTIME	\$ 225,000.00	\$ 130,603.19	58.05%	\$ 234,000.00	\$ 9,000.00	4.00%
51020 HOLIDAYS	\$ 84,151.00	\$ 94,067.31	111.78%	\$ 101,351.00	\$ 17,200.00	20.44%
51024 SPECIAL DETAIL	\$ -	\$ 34,835.75	100.00%	\$ 50,000.00	\$ 50,000.00	100.00%
51027 CONTRACTED SERVICES	\$ 19,200.00	\$ -	0.00%	\$ 21,600.00	\$ 2,400.00	12.50%
52001 TELEPHONE	\$ 9,500.00	\$ 11,020.84	116.01%	\$ 10,000.00	\$ 500.00	5.26%
52009 GAS/FUEL	\$ 60,000.00	\$ 20,549.97	34.25%	\$ 60,000.00	\$ -	0.00%
53006 TRAINING/SEMINARS	\$ 32,150.00	\$ 19,524.84	60.73%	\$ 42,000.00	\$ 9,850.00	30.64%
53018 ANIMAL SHELTER	\$ 16,843.00	\$ 8,421.28	50.00%	\$ 16,843.00	\$ -	0.00%
53020 LICENSING/INNOC.	\$ 47,964.00	\$ 16,630.48	34.67%	\$ 43,800.00	\$ (4,164.00)	-8.68%
54000 SUPPLIES	\$ 25,358.00	\$ 8,271.62	32.62%	\$ 26,000.00	\$ 642.00	2.53%
54001 ACO SUPPLIES	\$ 26,225.00	\$ 1,912.16	7.29%	\$ 5,000.00	\$ (21,225.00)	-80.93%
54003 EQUIPMENT	\$ 166,594.00	\$ 29,506.48	17.71%	\$ 60,500.00	\$ (106,094.00)	-63.68%
54006 BLDG MAINT	\$ 60,638.00	\$ 27,262.82	44.96%	\$ 82,000.00	\$ 21,362.00	35.23%
54007 UNIFORMS	\$ 41,500.00	\$ 22,733.30	54.78%	\$ 55,000.00	\$ 13,500.00	32.53%
54008 VEHICLE MAINTENANCE	\$ 39,900.00	\$ 9,993.83	25.05%	\$ 40,000.00	\$ 100.00	0.25%
54009 MOBILE DATA	\$ 18,000.00	\$ 2,115.86	11.75%	\$ 18,000.00	\$ -	0.00%
Total 12200 POLICE	\$ 3,379,077.00	\$ 1,651,004.09	48.86%	\$ 3,642,596.00	\$ 263,519.00	7.80%

Communications 12205

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 12205 COMMUNICATIONS						
51027 CONTRACTED SERVICES	\$ 538,041.00	\$ 236,389.28	43.94%	\$ 556,066.00	\$ 18,025.00	3.35%
Total 12205 COMMUNICATIONS	\$ 538,041.00	\$ 236,389.28	43.94%	\$ 556,066.00	\$ 18,025.00	3.35%

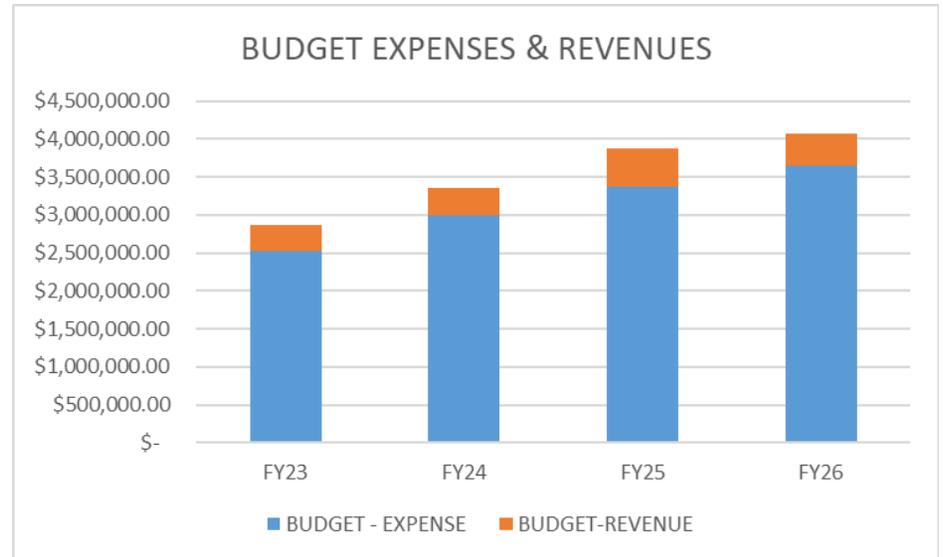
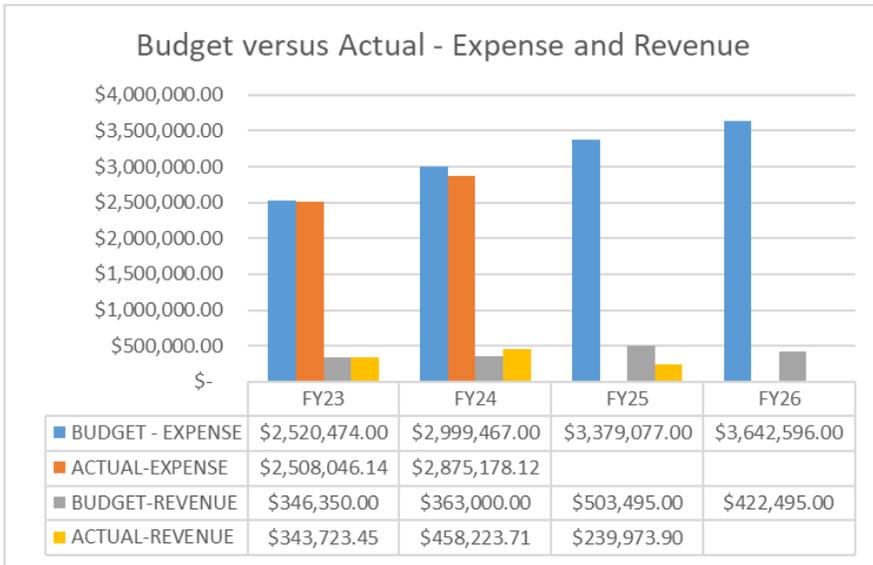
Police 12200 – account narratives

**FY2026
MANAGERIAL
BUDGET**

Dept: 12200 POLICE

51011 DEPARTMENT HEAD	Police Chief	\$ 140,181.00
51012 SALARIES	26 full-time sworn officers plus 1 full-time ACO and 1.5 Behavior Health Liaisons	\$ 2,397,920.00
51013 PART TIME	Summer patrol officers, community services officers and reserve officers	\$ 125,370.00
51014 ADMINISTRATIVE ASSISTANT	Front office (2) Administrative Assistants	\$ 113,031.00
51019 OVERTIME	Vacation, sick, court time, and training per union contract; special event coverage and MCJA training	\$ 234,000.00
51020 HOLIDAYS	Contractual holiday pay for union positions	\$ 101,351.00
51024 SPECIAL DETAIL	Paid private details, reimbursed out of PD revenues	\$ 50,000.00
51027 CONTRACTED SERVICES	Parsons Beach seasonal security detail	\$ 21,600.00
52001 TELEPHONE	Cruiser cell phones and cell phone reimbursement for Command Staff	\$ 10,000.00
52009 GAS/FUEL	Fuel for cruisers and expense for cruisers/reimbursement for travel if needed	\$ 60,000.00
53006 TRAINING/SEMINARS	Training classes, seminars, MCJA Basic Law Enforcement training fees, Dirigo safety contract and college course reimbursement per Town policy.	\$ 42,000.00
53018 ANIMAL SHELTER	Contract with AWS; based on a per capita calculation (11,536 population x \$1.46 per capita)	\$ 16,843.00
53020 LICENSING/INNOC.	Various licensing: dirigo safety, Power DMS, Aledtec scheduling, officer wellness and Motorola. Also includes membership dues; district training council membership, new officer screening, medical expenses and watchdog camera cloud storage	\$ 43,800.00
54000 SUPPLIES	Office supplies, printing costs, classroom teaching supplies	\$ 26,000.00
54001 ACO SUPPLIES	K-9 food, training and vet bills	\$ 5,000.00
54003 EQUIPMENT	Ammunition; equipment maintenance; crime scene processing equipment; mobile and portable radio maintenance; cruiser fire extinguishers; flashlight accessories/repairs; vehicle radar and speed trailer repairs and calibrations; AED replacement pads; taser maintenance and training; employee safety equipment; miscellaneous training equipment; sound meter calibration; drug testing kits.	\$ 60,500.00
54006 BLDG MAINT	Building fuel, electricity, sewer, water, fire inspection and fire sprinkler charges. Also includes professional cleaning and building related service	\$ 82,000.00
54007 UNIFORMS	27 full-time officers, 15 reserves and summer officers. Also includes detective uniform allowance	\$ 55,000.00
54008 VEHICLE MAINTENANCE	Cost of repairs to the cruisers	\$ 40,000.00
54009 MOBILE DATA	Data plans plus the mobile data terminal IP addresses and cell connection fees	\$ 18,000.00
Total 12200 POLICE		\$ 3,642,596.00

Police Department 12200



	BUDGET - EXPENSE	ACTUAL-EXPENSE	BUDGET-REVENUE	ACTUAL-REVENUE
FY23	\$ 2,520,474.00	\$ 2,508,046.14	\$ 346,350.00	\$ 343,723.45
FY24	\$ 2,999,467.00	\$ 2,875,178.12	\$ 363,000.00	\$ 458,223.71
FY25	\$ 3,379,077.00		\$ 503,495.00	\$ 239,973.90
FY26	\$ 3,642,596.00		\$ 422,495.00	

Kennebunk Fire Rescue (KFR) 12210 (Fire); 12220 (Civil Emergency Preparedness); 12225 (Lifeguards)

Kennebunk Fire Rescue is a combination department with increasing full-time staffing and serves the community with four stations: Central Station, Washington Hose Company, West Kennebunk and Blueberry Plains. The combination of staffing includes full-time staffing, per diem staffing and call force staffing. Command staff collaborate with the recently established IAFF local union to ensure the growth and development of the department.



Personnel: There are (4) shifts to allow for 24/7/365 coverage. As of January 31, 2025, there is 1 Chief, 2 Deputy Chiefs, 2 Administrative Assistants, 22 full-time members, 13 per diem members and 17 call force firefighters



FY26 Budget: 4 existing SAFER employees built into the Operating budget (without the corresponding revenue); this will bring all 8 SAFER employees into the operating budget without a corresponding revenue.

Capital (UFB):
Ambulance 1 Replacement
Skid unit for Brush Truck
Central Station VCT Tile Floor

FY26 Budget Highlights:

- The F&R budget represents and increase to the salary/wage account as the union members are currently in union negotiations. Additionally, the FY26 Budget includes the conversion of (2) per diem firefighter/EMS personnel to full-time status.
- A line item for uniforms was separated out from the Equipment account to track uniforms separate from turnout-gear.
- The Licensing account includes annual costs for Versio EMS dictation and Handtevy Pediatric EMS that were funded through the EMS Sustainability Grant in FY2025.
- Vehicle and Equipment Maintenance account includes a new Stryker Maintenance Plan for the power loaders, power cots and stair chairs that began in FY25 through ARPA funds.

Kennebunk Fire Rescue (KFR) 12210 Fire

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 12210 FIRE						
51011 DEPARTMENT HEAD	\$ 122,896.00	\$ 61,924.98	50.39%	\$ 127,812.00	\$ 4,916.00	4.00%
51012 SALARIES	\$ 1,532,799.00	\$ 667,159.93	43.53%	\$ 1,950,158.00	\$ 417,359.00	27.23%
51012 SALARIES	\$ -	\$ 210,114.69	100.00%	\$ -	\$ -	0.00%
51013 PART TIME ON CALL FIRE	\$ 289,648.00	\$ 22,766.74	7.86%	\$ 132,844.00	\$ (156,804.00)	-54.14%
51014 ADMIN ASSIST	\$ 109,624.00	\$ 55,450.10	50.58%	\$ 123,161.00	\$ 13,537.00	12.35%
51016 SALARIES PER DIEM EMS	\$ 481,300.00	\$ 155,529.35	32.31%	\$ 312,198.00	\$ (169,102.00)	-35.13%
51019 OVERTIME	\$ 184,814.00	\$ 147,443.55	79.78%	\$ 202,194.00	\$ 17,380.00	9.40%
51019 OVERTIME	\$ -	\$ 8.08	100.00%	\$ -	\$ -	0.00%
51020 HOLIDAYS	\$ 102,542.00	\$ 38,724.58	37.76%	\$ 182,000.00	\$ 79,458.00	77.49%
51020 HOLIDAYS	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
52001 TELEPHONE	\$ 33,862.00	\$ 7,032.26	20.77%	\$ 34,342.00	\$ 480.00	1.42%
52009 GAS/FUEL	\$ 65,240.00	\$ 19,967.64	30.61%	\$ 65,240.00	\$ -	0.00%
53006 TRAINING/SEMINARS	\$ 77,620.00	\$ 37,182.27	47.90%	\$ 77,620.00	\$ -	0.00%
53020 LICENSING/INNOC.	\$ 14,965.00	\$ 17,779.51	118.81%	\$ 49,145.00	\$ 34,180.00	228.40%
54000 SUPPLIES	\$ 48,100.00	\$ 22,703.36	47.20%	\$ 50,100.00	\$ 2,000.00	4.16%
54002 EXPENSES	\$ 13,720.00	\$ 1,131.70	8.25%	\$ 13,805.00	\$ 85.00	0.62%
54003 EQUIPMENT	\$ 108,748.00	\$ 70,091.62	64.45%	\$ 100,410.00	\$ (8,338.00)	-7.67%
54006 BLDG. MAINT - ALL STATIONS	\$ 140,000.00	\$ 33,721.87	24.09%	\$ 127,180.00	\$ (12,820.00)	-9.16%
NEW 54007 UNIFORMS	\$ -	\$ -	0.00%	\$ 21,450.00	\$ 21,450.00	
54008 VEH & EQUIP MAINT	\$ 108,546.00	\$ 43,617.42	40.18%	\$ 129,619.00	\$ 21,073.00	19.41%
54012 WELLNESS	\$ 39,632.00	\$ 4,314.00	10.89%	\$ 39,632.00	\$ -	0.00%
54016 BLUEBERRY PLAINS	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
57751 EQUIPMENT RESERVE ACCOUNT	\$ 180,605.00	\$ -	0.00%	\$ 50,000.00	\$ (130,605.00)	-72.32%
Total 12210 FIRE	\$ 3,654,661.00	\$ 1,616,663.65	44.24%	\$ 3,788,910.00	\$ 134,249.00	3.67%

Fire 12210 – account narratives

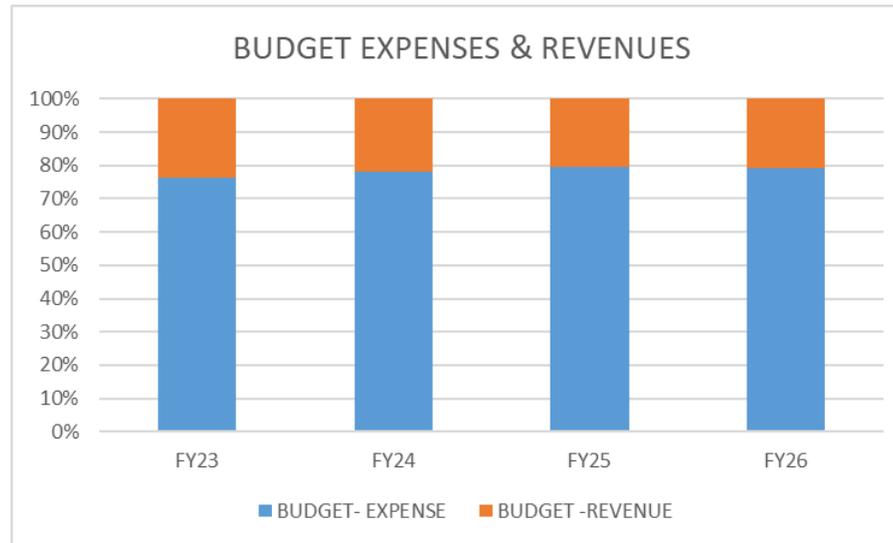
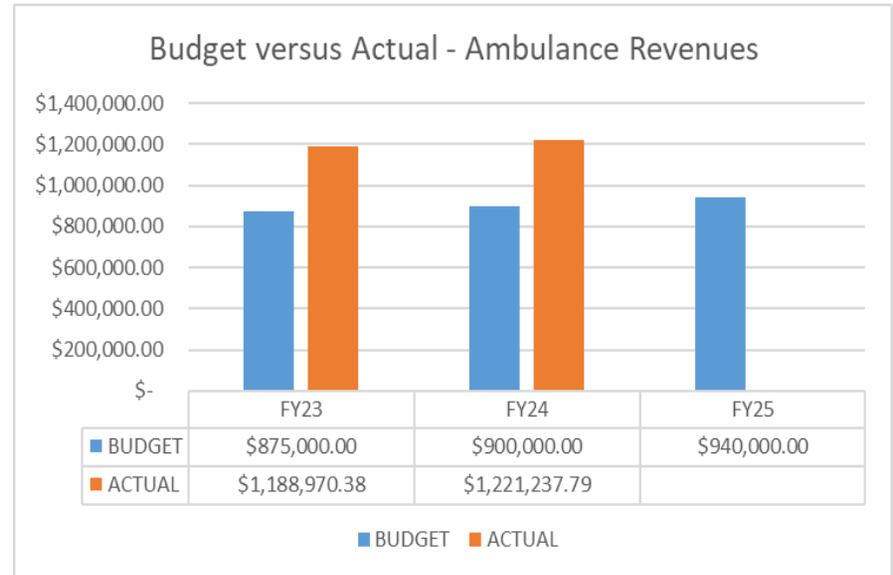
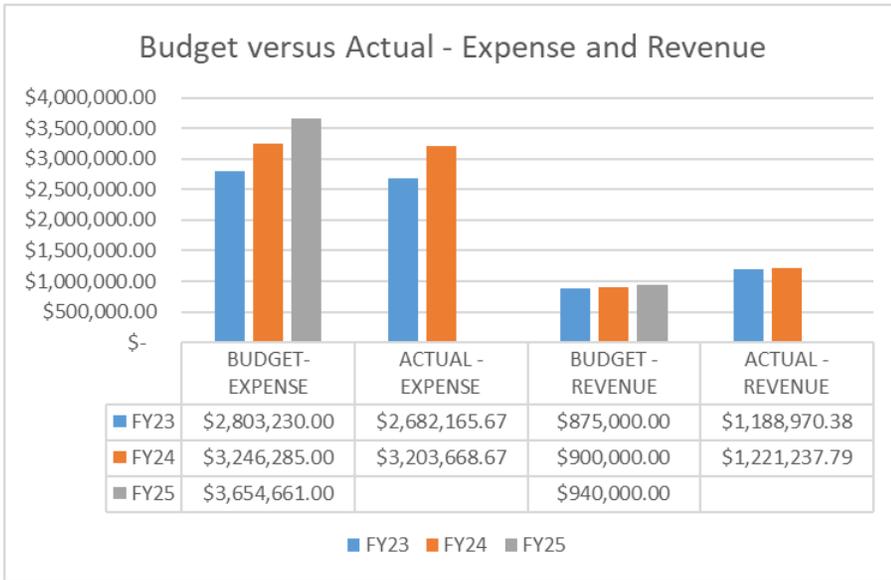
Narrative

**FY2026
MANAGERIAL
BUDGET**

Dept: 12210 FIRE

51011 DEPARTMENT HEAD	Fire Chief	\$ 127,812.00
51012 SALARIES	26 full-time employees; the budget number is assuming an amount for contract negotiations that have just begun. This also includes the conversion of 2 per diem positions	\$ 1,950,158.00
51012 SALARIES	For internal purposes only (SAFER)	\$ -
51013 PART TIME ON CALL FIRE	Call company salaries and training	\$ 132,844.00
51014 ADMIN ASSIST	(2) Administrative Assistants	\$ 123,161.00
51016 SALARIES PER DIEM EMS	Per diem wages representing position 7 for all four shifts for 24/7/365. Also includes per diem detail and overtime	\$ 312,198.00
51019 OVERTIME	To minimally staff to 6 positions, cover any absences due to illness, vacation, etc. It also covers all mandatory and approved training and details	\$ 202,194.00
51019 OVERTIME		\$ -
51020 HOLIDAYS	Per union contract	\$ 182,000.00
51020 HOLIDAYS	For internal purposes only (SAFER)	\$ -
52001 TELEPHONE	Telephone stations, cell phones for apparatus and Chiefs. Cellular connectivity for apparatus, iPads and MDTs.	\$ 34,342.00
52009 GAS/FUEL	Fuel for fleet	\$ 65,240.00
53006 TRAINING/SEMINARS	Trainings, conferences, travel and tuition expense	\$ 77,620.00
53020 LICENSING/INNOC.	All required licensing for Fire and EMS	\$ 49,145.00
54000 SUPPLIES	Office supplies and EMS supplies.	\$ 50,100.00
54002 EXPENSES	Memberships, associations, national fire protection code updates, IamResponding, HR Maine Consulting, Efax and First Responder	\$ 13,805.00
54003 EQUIPMENT	Turnout gear, helmets, boots, gloves, fire hoods, forestry uniforms, portable microphones, misc. ambulance equipment, firefighter foam, replacement batteries. Also includes miscellaneous supplies/equipment for fire houses	\$ 100,410.00
54006 BLDG. MAINT - ALL STATIONS	Utilities for all fire houses, inspections, vehicle exhaust bi0annual maintenance contract, pest management, fire alarm monitoring, fire extinguisher maintenance, cable services, HVAC contracts, air testing, elevator maintenance, etc.	\$ 127,180.00
NEW 54007 UNIFORMS	Uniforms per contract for union members, chiefs and per diems	\$ 21,450.00
54008 VEH & EQUIP MAINT	Inspections, radio maintenance, Stryker Maintenance Plan, Small Engine Maintenance, Vehicle maintenance, SCBA flow testing.	\$ 129,619.00
54012 WELLNESS	Physical exams and vaccinations	\$ 39,632.00
54016 BLUEBERRY PLAINS		\$ -
57751 EQUIPMENT RESERVE ACCOUNT	EMS capital reserve	\$ 50,000.00
Total 12210 FIRE		\$ 3,788,910.00

Kennebunk Fire Rescue (KFR) 12210 Fire



Kennebunk Fire Rescue 12220 Civil Emergency Preparedness

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 12220 CIVIL EMERGENCY PREPAREDNESS						
51012 SALARIES	\$ 1,250.00	\$ -	0.00%	\$ 1,250.00	\$ -	0.00%
53006 TRAINING/SEMINARS	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
54003 EQUIPMENT	\$ 3,000.00	\$ 2,027.10	67.57%	\$ 3,000.00	\$ -	0.00%
54006 BLDG MAINT	\$ 7,750.00	\$ 3,290.05	42.45%	\$ 8,000.00	\$ 250.00	3.23%
Total 12220 CIVIL EMERGENCY PREPAREDNESS	\$ 12,000.00	\$ 5,317.15	44.31%	\$ 12,250.00	\$ 250.00	2.08%

Kennebunk Fire Rescue 12225 Lifeguards

	Narrative	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 12225 LIFEGUARDS							
51012 SALARIES	14 lifeguards wages and overtime	\$ 119,380.00	\$ 75,736.19	63.44%	\$ 132,940.00	\$ 13,560.00	11.36%
53006 TRAINING/SEMINARS	Recertifications and annual training	\$ 5,300.00	\$ 6,449.72	121.69%	\$ 5,300.00	\$ -	0.00%
54002 EXPENSES	Beach profile with Umaine	\$ -	\$ -	0.00%	\$ 1,000.00	\$ 1,000.00	100.00%
54003 EQUIPMENT	Durable and perishable equipment	\$ 15,307.00	\$ 218.40	1.43%	\$ 15,307.00	\$ -	0.00%
54012 WELLNESS	Vaccinations	\$ 200.00	\$ -	0.00%	\$ 200.00	\$ -	0.00%
Total 12225 LIFEGUARDS		\$ 140,187.00	\$ 82,404.31	58.78%	\$ 154,747.00	\$ 14,560.00	10.39%

Public Services 13300 Highway; 13305 (Recycling); 13315 (Solid Waste); 13400 (Parks)

The Public Services Department strives to preserve and enhance Kennebunk's public infrastructure for the residents, businesses and visitors of the town, making it a sustainable and desirable place to live, work and visit. Services include the maintenance of streets, sidewalks and pathways, streetscapes, parks, beaches, storm drains, traffic signals, buildings and structures, vehicles and equipment. The Public Services division also manages contracted services for the Recycling Center and the PAYT solid waste program.



Personnel: 18 Public Services full-time employees



FY26 Capital:

Sweeper
Chipper Unit 47
Town Hall Condensers
Re-key Municipal Buildings
Road Paving
Boothby Road Tide Gate



FY26 Major Budget Drivers: Trash and Recycling contracts will be expiring as of June 30, 2025. This brings a significant impact to the FY26 budget for recycling tipping fees not previously included under the current contract.

Public Services 13300 Highway

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 13300 HIGHWAY						
51011 DEPARTMENT HEAD	\$ 134,789.00	\$ 76,040.01	56.41%	\$ 123,433.00	\$ (11,356.00)	-8.43%
51012 SALARIES	\$ 1,119,140.00	\$ 517,329.20	46.23%	\$ 1,180,027.00	\$ 60,887.00	5.44%
51013 PART TIME	\$ 71,914.00	\$ 6,757.04	9.40%	\$ 74,794.00	\$ 2,880.00	4.00%
51014 ADMINISTRATIVE ASSISTANT	\$ 57,965.00	\$ 27,404.96	47.28%	\$ 60,284.00	\$ 2,319.00	4.00%
51019 OVERTIME	\$ 83,393.00	\$ 23,094.05	27.69%	\$ 95,156.00	\$ 11,763.00	14.11%
52001 TELEPHONE	\$ 10,000.00	\$ 4,377.97	43.78%	\$ 23,620.00	\$ 13,620.00	136.20%
52004 HEAT	\$ 28,750.00	\$ 2,193.52	7.63%	\$ 28,750.00	\$ -	0.00%
52005 ELECTRICITY	\$ 10,000.00	\$ 3,127.45	31.27%	\$ 10,000.00	\$ -	0.00%
52008 WATER	\$ 2,000.00	\$ 294.07	14.70%	\$ 2,000.00	\$ -	0.00%
52009 GAS/FUEL	\$ 115,000.00	\$ 29,642.18	25.78%	\$ 115,000.00	\$ -	0.00%
54000 SUPPLIES	\$ 17,000.00	\$ 4,000.40	23.53%	\$ 17,000.00	\$ -	0.00%
54002 EXPENSES	\$ 25,000.00	\$ 7,641.74	30.57%	\$ 30,000.00	\$ 5,000.00	20.00%
54003 EQUIPMENT	\$ 52,500.00	\$ 42,125.64	80.24%	\$ 52,500.00	\$ -	0.00%
54004 HIRED EQUIP	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
54006 BLDG MAINT	\$ 16,000.00	\$ 1,491.53	9.32%	\$ 16,000.00	\$ -	0.00%
54007 UNIFORMS	\$ 29,000.00	\$ 19,956.82	68.82%	\$ 29,000.00	\$ -	0.00%
54008 VEHICLE & EQUIP MAINT	\$ 190,000.00	\$ 131,128.81	69.02%	\$ 199,500.00	\$ 9,500.00	5.00%
54013 MAINTENANCE	\$ 10,000.00	\$ 3,034.92	30.35%	\$ 10,000.00	\$ -	0.00%
55000 SALT	\$ 243,600.00	\$ -	0.00%	\$ 250,908.00	\$ 7,308.00	3.00%
55002 SNOW REMOVAL	\$ 40,000.00	\$ -	0.00%	\$ 40,000.00	\$ -	0.00%
55004 COLD PATCH	\$ 13,000.00	\$ 1,680.00	12.92%	\$ 5,000.00	\$ (8,000.00)	-61.54%
55005 CRUSHED GRAVEL	\$ 5,000.00	\$ -	0.00%	\$ 5,000.00	\$ -	0.00%
55006 STREET STRIPING	\$ 90,000.00	\$ 83,515.56	92.80%	\$ 95,000.00	\$ 5,000.00	5.56%
55007 STREET SIGNS	\$ 10,000.00	\$ 2,814.28	28.14%	\$ 10,000.00	\$ -	0.00%
55008 VACUUM CATCH	\$ 26,000.00	\$ 8,992.50	34.59%	\$ 28,000.00	\$ 2,000.00	7.69%
57509 Paving	\$ 700,000.00	\$ 496,735.01	70.96%	\$ 728,000.00	\$ 28,000.00	4.00%
57512 Catch Basins/Culverts	\$ 7,500.00	\$ 1,861.36	24.82%	\$ 7,500.00	\$ -	0.00%
57752 Patching	\$ 27,500.00	\$ 5,751.90	20.92%	\$ 22,500.00	\$ (5,000.00)	-18.18%
Total 13300 HIGHWAY	\$ 3,135,051.00	\$ 1,500,990.92	47.88%	\$ 3,258,972.00	\$ 123,921.00	5.67%

Highway 13300 – account narratives

Dept: 13300 HIGHWAY	Narrative	FY2026 MANAGERIAL BUDGET
51011 DEPARTMENT HEAD	Public Services Director	\$ 123,433.00
51012 SALARIES		\$ 1,180,027.00
51013 PART TIME		\$ 74,794.00
51014 ADMINISTRATIVE ASSISTANT		\$ 60,284.00
51019 OVERTIME	120 hours of OT per employee	\$ 95,156.00
52001 TELEPHONE	36 Sea Road phones. Increase for union member cell phone reimbursement of \$6,120. Also includes GPS for fleet \$7,500	\$ 23,620.00
52004 HEAT	Oil and propane	\$ 28,750.00
52005 ELECTRICITY		\$ 10,000.00
52008 WATER		\$ 2,000.00
52009 GAS/FUEL	Fuel for fleet	\$ 115,000.00
54000 SUPPLIES	Office supplies, misc. hardware store items	\$ 17,000.00
54002 EXPENSES	Increase for fleet work order system. Annual memberships, mechanic tool allowance, CDL training, EZ pass and physicals	\$ 30,000.00
54003 EQUIPMENT	Misc. tools and equipment; rental equipment; hired equipment for beach raking	\$ 52,500.00
54004 HIRED EQUIP		\$ -
54006 BLDG MAINT	36 Sea Road building maintenance and repairs	\$ 16,000.00
54007 UNIFORMS	Uniforms, boots, PPE for all staff	\$ 29,000.00
54008 VEHICLE & EQUIP MAINT	All highway, parks and facilities vehicle and equipment PM and repairs. Scan tools and annual subscriptions	\$ 199,500.00
54013 MAINTENANCE	Town-wide repairs for unbudgeted items. Beach star repairs	\$ 10,000.00
55000 SALT	Projected 3% increase in salt per ton. Tonnage remained the same.	\$ 250,908.00
55002 SNOW REMOVAL	Hired contractor snow removal	\$ 40,000.00
55004 COLD PATCH	Winter pothole patching	\$ 5,000.00
55005 CRUSHED GRAVEL	Aggregate material not associated with road project	\$ 5,000.00
55006 STREET STRIPING	All road painting including crosswalks and parking lots	\$ 95,000.00
55007 STREET SIGNS	New, replacement and repair of street signs and posts	\$ 10,000.00
55008 VACUUM CATCH	Annual catch basin cleaning and culvert jetting	\$ 28,000.00
57509 Paving	Annual road maintenance	\$ 728,000.00
57512 Catch Basins/Culverts		\$ 7,500.00
57752 Patching	Summer patching	\$ 22,500.00
Total 13300 HIGHWAY		\$ 3,258,972.00

Public Services 13305 Recycling

	Narrative	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 13315 RECYCLING							
54002 EXPENSES	Transportation at 5% increase. Tipping fees at \$90/ton (ECOMaine option)	\$ 349,719.00	\$ 174,769.80	49.97%	\$ 483,665.00	\$ 133,946.00	38.30%
Total 13305 RECYCLING		\$ 349,719.00	\$ 174,769.80	49.97%	\$ 483,665.00	\$ 133,946.00	38.30%

Public Services 13315 Solid Waste

	Narrative	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 13315 SOLID WASTE							
53032 HAZARDOUS WASTE DISPOSAL	12% increase from Clean Harbors and no 50% split	\$ 15,000.00	\$ 7,455.12	49.70%	\$ 33,600.00	\$ 18,600.00	124.00%
54002 EXPENSES		\$ -	\$ 169.90	100.00%	\$ -	\$ -	0.00%
MSW		\$ -	\$ -	0.00%	\$ -	\$ -	100.00%
Total 13315 SOLID WASTE		\$ 15,000.00	\$ 7,625.02	50.83%	\$ 33,600.00	\$ 18,600.00	124.00%

Public Services 13320 Hydrants & Street Lights

	Narrative	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 13320 HYDRANTS/ST.LIGHTS							
52010 TRAFFIC LT MAINT	Repairs to traffic and pedestrian crossing lights	\$ 30,000.00	\$ 7,339.94	24.47%	\$ 30,000.00	\$ -	0.00%
52011 ST & TRAFFIC LT	Electricity for all town lights	\$ 132,400.00	\$ 51,412.74	38.83%	\$ 145,640.00	\$ 13,240.00	10.00%
52012 HYDRANT RENTAL	KKWWD hydrant rental	\$ 407,344.00	\$ 200,736.29	49.28%	\$ 448,079.00	\$ 40,735.00	10.00%
Total 13320 HYDRANTS & ST LIGHTS		\$ 569,744.00	\$ 259,488.97	45.54%	\$ 623,719.00	\$ 53,975.00	9.47%

Public Services 13400 Parks

	Narrative	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 13400 PARKS							
54029 PARKS & FIELDS MAINTENANCE	Tick and mosquito treatment, seed, fertilizer, playground maintenance, infield mix, fence repairs, flags, banners, mowers, blowers, weed whackers	\$ 79,500.00	\$ 33,631.46	42.30%	\$ 79,500.00	\$ -	0.00%
Total 13400 PARKS		\$ 79,500.00	\$ 33,631.46	42.30%	\$ 79,500.00	\$ -	0.00%

Social Services 14400

The Social Services Office is staffed with the General Assistance Administrator. Additionally, the GA Administrator provides resources, referrals and information to individuals and families in our community.

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 14400 SOCIAL SERVICES						
51012 SALARIES	\$ 51,569.00	\$ 26,141.85	50.69%	\$ 12,451.00	\$ (39,118.00)	-75.86%
52001 TELEPHONE	\$ 2,450.00	\$ 203.79	8.32%	\$ 500.00	\$ (1,950.00)	-79.59%
53006 TRAINING/SEMINARS	\$ 1,250.00	\$ 188.53	15.08%	\$ 1,000.00	\$ (250.00)	-20.00%
53031 GENERAL ASSISTANCE	\$ 15,000.00	\$ 1,032.50	6.88%	\$ 20,000.00	\$ 5,000.00	33.33%
53034 GENERAL ASSISTANCE - LOCAL	\$ 35,000.00	\$ 442.50	1.26%	\$ -	\$ (35,000.00)	-100.00%
54005 CONTINGENT	\$ 10,000.00	\$ 344.94	3.45%	\$ -	\$ (10,000.00)	-100.00%
54046 HEATING ASSISTANCE	\$ 15,000.00	\$ 2,345.11	15.63%	\$ 7,500.00	\$ (7,500.00)	-50.00%
54047 PROPERTY TAX ASSISTANCE	\$ 25,000.00	\$ 5,825.75	23.30%	\$ 20,000.00	\$ (5,000.00)	-20.00%
54064 DISCRETIONARY	\$ 5,000.00	\$ -	0.00%	\$ -	\$ (5,000.00)	-100.00%
Total 14400 SOCIAL SERVICES	\$ 160,269.00	\$ 36,524.97	22.79%	\$ 61,451.00	\$ (98,818.00)	-61.66%



The decrease to this department budget reflects the re-allocation of the General Assistance Administrator from Community Development to the Finance Division; the wage split is an 80/20% split between GG and Social Services, respectively. The Discretionary line item was reduced, representing the KFARE account, which is funded adequately going into FY26. The contingency account was also reduced based on actuals. As a result, the General Assistance line, increased in FY26; this represents the amount that is paid for qualifying general assistance and there is a corresponding revenue that the Town receives from the State of Maine (this is a 70% reimbursement).



Social Services 144XX Agencies

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 144XX AGENCY EXPENSES						
54002 THE CHILD ABUSE PREVENTION	\$ 1,000.00	\$ 1,000.00	100%	\$ 1,000.00	\$ -	0.00%
54002 YORK COUNTY COMMUNITY ACTION	\$ 6,000.00	\$ 6,000.00	100%	\$ 7,250.00	\$ 1,250.00	20.83%
54002 CARING UNLIMITED	\$ 3,500.00	\$ 3,500.00	100%	\$ 3,500.00	\$ -	0.00%
54002 SO. MAINE AREA AGENCY ON AGING	\$ 5,500.00	\$ 5,500.00	100%	\$ 5,500.00	\$ -	0.00%
54002 SENIOR CENTER @ LOWER VILLAGE	\$ 3,000.00	\$ 3,000.00	100%	\$ 3,000.00	\$ -	0.00%
54002 AMERICAN RED CROSS	\$ 500.00	\$ 500.00	100%	\$ 500.00	\$ -	0.00%
54002 MAINEHEALTHCARE AT HOME	\$ 3,000.00	\$ 3,000.00	100%	\$ -	\$ (3,000.00)	-100.00%
54002 COMMUNITY OUTREACH SERVICES	\$ 12,000.00	\$ 12,000.00	100%	\$ 14,000.00	\$ 2,000.00	16.67%
54002 COMMUNITY HARVEST	\$ 10,000.00	\$ 10,000.00	100%	\$ 11,250.00	\$ 1,250.00	12.50%
54002 NO PLACE LIKE HOME	\$ 1,200.00	\$ 1,200.00	100%	\$ -	\$ (1,200.00)	-100.00%
54002 YORK COUNTY SHELTER PROGRAM	\$ 1,500.00	\$ 1,500.00	100%	\$ 1,500.00	\$ -	0.00%
54002 COMMUNITY GOURMET	\$ 5,000.00	\$ 5,000.00	100%	\$ 5,000.00	\$ -	0.00%
54002 A PLACE TO START	\$ 2,500.00	\$ 2,500.00	100%	\$ 3,500.00	\$ 1,000.00	40.00%
54002 LIFEFLIGHT MAINE	\$ 1,000.00	\$ 1,000.00	100%	\$ 1,000.00	\$ -	0.00%
54002 NORTHERN LIGHT HEALTH	\$ 1,000.00	\$ 1,000.00	100%	\$ 1,000.00	\$ -	0.00%
NEW SWEETSER	\$ -	\$ -	100%	\$ 2,000.00	\$ 2,000.00	100.00%
Total 144XX AGENCY EXPENSES	\$ 56,700.00	\$ 56,700.00	100%	\$ 60,000.00	\$ 3,300.00	5.82%

Recreation 15500

The Kennebunk Parks and Recreation Department strives to create community through people, parks and programs by giving those who are pre-school age through senior citizens the opportunity to participate in a wide variety of activities. Some of the benefits offered through the department include: the teaching of vital life skills, building family unity, providing safe places to play, building self-esteem, creating memories and providing space to enjoy nature and increase community pride. The Department currently has six full-time employees and up to 100 part-time and seasonal employees as well as cooperative efforts with many volunteer groups, civic organizations and local businesses.



Personnel: 7 full-time employees and up to 100 part-time and seasonal employees; this includes a new FTE in FY26 that will be a conversion from a part-time position to meet the needs of Pre-K programming; there is also an increase to the revenues for the additional program revenue that this will bring.

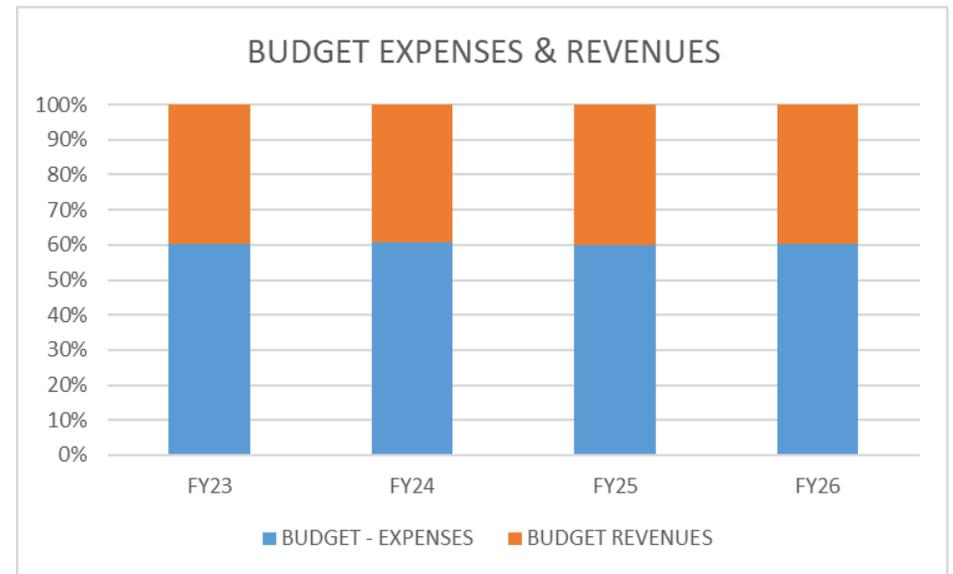
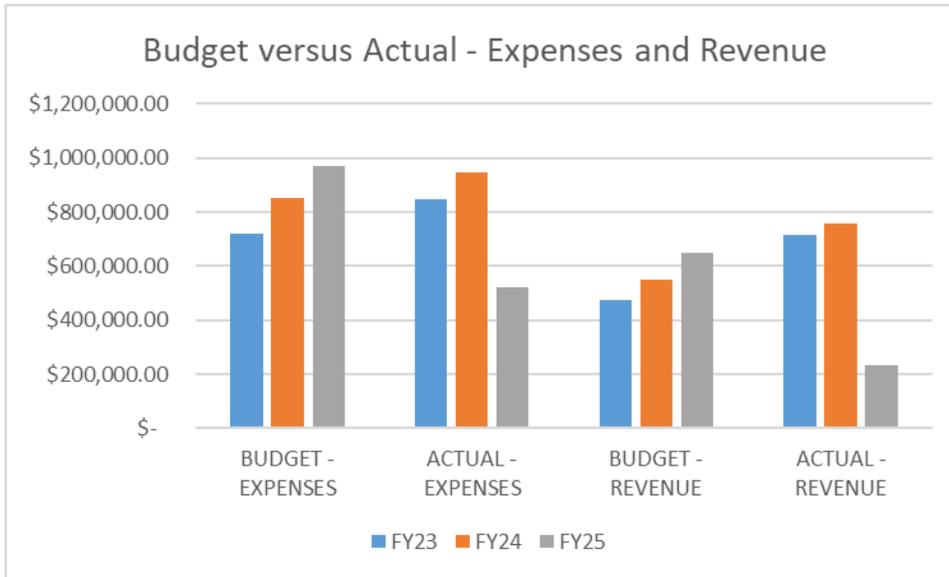


Increased demand for programs and services in the community. No capital requests in FY26.

Recreation 15500

		2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 15500 RECREATION							
51011 DEPARTMENT HEAD	Director	\$ 108,279.00	\$ 54,559.44	50.39%	\$ 112,611.00	\$ 4,332.00	4.00%
51013 PART TIME	Summer intern	\$ 19,758.00	\$ -	0.00%	\$ 1,000.00	\$ (18,758.00)	-94.94%
51014 ADMINISTRATIVE ASSISTANT		\$ 59,828.00	\$ 29,869.21	49.93%	\$ 62,222.00	\$ 2,394.00	4.00%
51016 SALARIES	Assistant Director and Program Coordinator Salaries	\$ 251,639.00	\$ 117,469.20	46.68%	\$ 316,753.00	\$ 65,114.00	25.88%
51019 OVERTIME	Events & program needs	\$ -	\$ 7,711.89	100.00%	\$ 8,000.00	\$ 8,000.00	100.00%
52001 TELEPHONE	Cell phone stipends and office phones	\$ 6,000.00	\$ 2,842.03	47.37%	\$ 6,600.00	\$ 600.00	10.00%
52009 GAS/FUEL	Fuel for busses	\$ 10,000.00	\$ 3,175.17	31.75%	\$ 10,000.00	\$ -	0.00%
53013 PRINT & ADV	Flyers and advertisements	\$ 1,500.00	\$ 528.00	35.20%	\$ 1,500.00	\$ -	0.00%
54000 SUPPLIES	Office supplies	\$ 2,100.00	\$ 83.56	3.98%	\$ 2,500.00	\$ 400.00	19.05%
54002 EXPENSES	Consultations and testing	\$ 1,700.00	\$ 153.53	9.03%	\$ 2,000.00	\$ 300.00	17.65%
54003 EQUIPMENT	Tables, chairs and desks	\$ 3,000.00	\$ 17.98	0.60%	\$ 3,500.00	\$ 500.00	16.67%
54007 UNIFORMS	Staff shirts	\$ 2,500.00	\$ 628.00	25.12%	\$ 2,500.00	\$ -	0.00%
54008 VEH MAINT	Bus maintenance	\$ 6,500.00	\$ 104.30	1.60%	\$ 6,500.00	\$ -	0.00%
54015 TRAINING	CDL Certifications and staff development	\$ 18,000.00	\$ 2,958.80	16.44%	\$ 18,000.00	\$ -	0.00%
54017 DUES/SUBSCRIPTIONS	MRPA, NRPA, Sam's club, etc.	\$ -	\$ -	0.00%	\$ 2,500.00	\$ 2,500.00	100.00%
54018 ASSISTANCE FUND	Summer camp scholarships	\$ -	\$ 4,955.25	100.00%	\$ 5,000.00	\$ 5,000.00	100.00%
54021 FIREWORKS	Fourth of July	\$ 5,000.00	\$ -	0.00%	\$ 5,000.00	\$ -	0.00%
54029 PARKS & FIELD		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
54038 PROGRAMS SALARIES	Aftercare, summer camp & other program wages	\$ 225,000.00	\$ 204,221.57	90.77%	\$ 325,000.00	\$ 100,000.00	44.44%
54039 PROGRAM COMMODITIES	Community programs	\$ 10,000.00	\$ 8,228.74	82.29%	\$ 10,000.00	\$ -	0.00%
54059 CHILD CARE	Supplies and materials	\$ 35,000.00	\$ 2,492.40	7.12%	\$ 35,000.00	\$ -	0.00%
54060 SUMMER CAMPS	Admission fees & program supplies and contracts	\$ 70,000.00	\$ 36,391.49	51.99%	\$ 70,000.00	\$ -	0.00%
54061 YOUTH PROGRAMS	Equipment, shirts, balls, contracts, etc.	\$ 65,000.00	\$ 38,519.12	59.26%	\$ 65,000.00	\$ -	0.00%
54062 ADULT & SENIOR PROGRAMS	Admission fees, trip costs and supplies	\$ 65,000.00	\$ 5,550.88	8.54%	\$ 65,000.00	\$ -	0.00%
54063 SPECIAL EVENTS	Supplies and materials	\$ 6,000.00	\$ 1,529.90	25.50%	\$ 6,000.00	\$ -	0.00%
Total 15500 RECREATION		\$ 971,804.00	\$ 521,990.46	53.71%	\$ 1,142,186.00	\$ 170,382.00	17.53%

Recreation 15500



	BUDGET - EXPENSES	ACTUAL - EXPENSES	BUDGET - REVENUE	ACTUAL - REVENUE
FY23	\$ 719,764.00	\$ 848,856.57	\$ 475,000.00	\$ 713,082.74
FY24	\$ 853,100.00	\$ 948,170.95	\$ 550,000.00	\$ 760,074.86
FY25	\$ 971,804.00	\$ 521,990.46	\$ 650,000.00	\$ 231,859.70
FY26	\$ 1,142,186.00		\$ 750,000.00	

Facilities 15600

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 15600 FACILITIES						
51035 CONTRACTED SERVICES	\$ -	\$ -	0.00%	\$ -	\$ -	100%
54005 CONTINGENT	\$ 50,000.00	\$ 56.61	0.11%	\$ 50,000.00	\$ -	0%
54008 VEHICLE MAINT.		\$ -	0.00%	\$ -	\$ -	0%
54019 SEASONAL REST	\$ 75,000.00	\$ 69,277.05	92.37%	\$ 80,000.00	\$ 5,000.00	7%
54023 CEMETERY MAINTENANCE	\$ 10,000.00	\$ 4,800.00	48.00%	\$ 10,000.00	\$ -	0%
54025 EASTERN TRAIL MANAGEMENT	\$ 6,000.00	\$ 6,000.00	100.00%	\$ 6,500.00	\$ 500.00	8%
54028 STEVENS COMMUNITY CTR	\$ 15,000.00	\$ 3,948.65	26.32%	\$ 15,000.00	\$ -	0%
54029 REC FACILITIES MAINTENANCE	\$ -	\$ -	0.00%	\$ -	\$ -	0%
54030 19 PARK STREET (FOOD PANTRY)	\$ 12,000.00	\$ 2,829.89	23.58%	\$ 12,000.00	\$ -	0%
54031 WATERHOUSE CENTER	\$ 10,000.00	\$ 5,024.67	50.25%	\$ 15,000.00	\$ 5,000.00	50%
54055 15 PORTLAND ROAD	\$ 1,500.00	\$ 4,153.24	276.88%	\$ -	\$ (1,500.00)	-100%
NEW 6 DANE STREET	\$ -	\$ 343.12	100.00%	\$ 25,000.00	\$ 25,000.00	100%
NEW FACILITIES MAINTENANCE	\$ -	\$ -	0.00%	\$ -	\$ -	100%
Total 15600 FACILITIES	\$ 179,500.00	\$ 96,433.23	53.72%	\$ 213,500.00	\$ 34,000.00	18.94%

Boards and Committees

The Town of Kennebunk is privileged to have a committed group of volunteers who generously give their time and talents to a variety of committees (boards, committees and commissions). The Select Board appoints all committees.



Planning Board 16600

Dept: 16600 PLANNING BOARD

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
51014 SECRETARIAL	\$ 5,344.00	\$ 1,761.59	32.96%	\$ 5,578.00	\$ 234.00	4.38%
53021 ENGINEERING	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
54000 SUPPLIES	\$ 250.00	\$ -	0.00%	\$ 250.00	\$ -	0.00%
54002 EXPENSES & COMP PLAN	\$ 9,470.00	\$ 3,192.00	33.71%	\$ 9,470.00	\$ -	0.00%
54053 SO ME REGIONAL PLANNING COMM	\$ -	\$ 200.00	100.00%	\$ -	\$ -	0.00%
Total 16600 PLANNING BOARD	\$ 15,064.00	\$ 5,153.59	34.21%	\$ 15,298.00	\$ 234.00	1.55%

Conservation Commission 16601

Dept: CONSERVATION COMMISSION

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
54002 EXPENSES	\$ 4,250.00	\$ 8,023.00	188.78%	\$ 4,250.00	\$ -	0.00%
Total 16601 CONSERVATION COMMISSION	\$ 4,250.00	\$ 8,023.00	188.78%	\$ 4,250.00	\$ -	0.00%

Site Plan Review Board 16602

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 16602 SITE PLAN REVIEW BOARD						
51014 SECRETARIAL	\$ 2,969.00	\$ 640.62	21.58%	\$ 3,088.00	\$ 119.00	4.01%
53021 ENGINEERING	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
54000 SUPPLIES	\$ 100.00	\$ -	0.00%	\$ 100.00	\$ -	0.00%
54002 EXPENSES	\$ 4,330.00	\$ 1,344.00	31.04%	\$ 4,330.00	\$ -	0.00%
Total 16602 SITE PLAN REVIEW BOARD	\$ 7,399.00	\$ 1,984.62	26.82%	\$ 7,518.00	\$ 119.00	1.61%

Zoning Board of Appeals 16603

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 16603 ZONING BOARD OF APPEALS						
51014 SECRETARIAL	\$ 1,403.00	\$ 693.94	49.46%	\$ 1,403.00	\$ 284.00	25.38%
54000 SUPPLIES	\$ 200.00	\$ -	0.00%	\$ 200.00	\$ -	0.00%
54002 EXPENSES	\$ -	\$ -	0.00%	\$ -	\$ -	
Total 16603 ZONING BOARD OF APPEALS	\$ 1,603.00	\$ 693.94	43.29%	\$ 1,603.00	\$ 284.00	21.53%

Board of Assessment Review 16605

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 16605 BOARD OF ASSESSMENT						
51014 SECRETARIAL	\$ 1,000.00	\$ -	0.0	\$ 5,000.00	\$ 4,000.00	400.00%
Total 16605 BOARD OF ASSESSMENT REVIEW	\$ 1,000.00	\$ -	0.0	\$ 5,000.00	\$ 4,000.00	400.00%

Historic Preservation Commission 16608

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 16608 HISTORIC PRESERVATION COMMITTEE						
51014 SECRETARIAL	\$ 5,344.00	\$ 1,441.32	26.97%	\$ 5,344.00	\$ -	0.00%
54000 SUPPLIES	\$ 200.00	\$ 10.74	5.37%	\$ 200.00	\$ -	0.00%
Total 16608 HISTORIC PRESERVATION COMMITTEE	\$ 5,544.00	\$ 1,452.06	26.19%	\$ 5,544.00	\$ -	0.00%

West Kennebunk Village Committee 16612

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 16612 WEST KENNEBUNK VILLAGE COMMITTEE						
54002 EXPENSES	\$ 4,400.00	\$ 2,293.88	52.13%	\$ 4,400.00	\$ -	0.00%
Total 16612 WEST KENNEBUNK VILLAGE	\$ 4,400.00	\$ 2,293.88	52.13%	\$ 4,400.00	\$ -	0.00%

Community Garden Committee 16620

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 16620 COMMUNITY GARDEN COMMITTEE						
54002 EXPENSES	\$ 5,000.00	\$ 6,319.70	126.39%	\$ 5,000.00	\$ -	0.00%
Total 16620 COMMUNITY GARDEN COMMITTEE	\$ 5,000.00	\$ 6,319.70	126.39%	\$ 5,000.00	\$ -	0.00%

Energy Efficiency & Sustainability Committee 16621

The Energy Efficiency & Sustainability Committee budget includes a solarization program, composting program as well as general supplies and expenses for the committee.

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 16621 ENERGY EFFICIENCY COMMITTEE						
54002 EXPENSES	\$ 8,000.00	\$ 1,713.02	21.41%	\$ 6,000.00	\$ (2,000.00)	-25.00%
Total 16621 ENERGY EFFICIENCY COMMITTEE	\$ 8,000.00	\$ 1,713.02	21.41%	\$ 6,000.00	\$ (2,000.00)	-25.00%

New: Climate Action Committee

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
NEW DEPT: CLIMATE ACTION COMMITTEE						
54002 EXPENSES	\$ -	\$ -	0.00%	\$ 2,000.00	\$ 2,000.00	100.00%
Total CLIMATE ACTION COMMITTEE	\$ -	\$ -	0.00%	\$ 2,000.00	\$ 2,000.00	100.00%

Committee on Aging 16623

Dept: 16623 COMMITTEE ON AGING

54002 EXPENSES

Total 16623 COMMITTEE ON AGING

2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)
\$ -	\$ 100.00	100%
\$ -	\$ 100.00	100%

FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
\$ -	\$ -	0.00%
\$ -	\$ -	0.00%

Dog Park Committee 16624

Dept: 16624 DOG PARK COMMITTEE

54002 EXPENSES

Total 16624 DOG PARK COMMITTEE

2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)
\$ 250.00	\$ 355.53	142.21%
\$ 250.00	\$ 355.53	142.21%

FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
\$ 250.00	\$ -	0.00%
\$ 250.00	\$ -	0.00%

Employee Benefits 16650

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 16650 EMPLOYEE BENEFITS						
53025 HEALTH BENEFITS	\$ 2,142,014.00	\$ 993,272.56	46.37%	\$ 2,449,777.00	\$ 307,763.00	14.37%
53025 HEALTH BENEFITS	\$ -	\$ 5,375.86	100.00%	\$ -	\$ -	0.00%
53026 FICA	\$ 807,947.00	\$ 389,408.81	48.20%	\$ 862,235.00	\$ 54,288.00	6.72%
53027 RETIREMENT	\$ 912,208.00	\$ 556,935.79	61.05%	\$ 1,018,488.00	\$ 106,280.00	11.65%
53028 WORKERS COMP	\$ 352,683.00	\$ 181,091.10	51.35%	\$ 308,522.00	\$ (44,161.00)	-12.52%
53029 UNEMPL COMP	\$ 10,692.00	\$ 7,568.25	70.78%	\$ 14,112.00	\$ 3,420.00	31.99%
53099 COMP ADJUSTMENTS	\$ -	\$ -	0.00%	\$ 50,000.00	\$ 50,000.00	0.00%
53035 MAINE PAID FAMILY MEDICAL LEAVE	\$ 50,000.00	\$ -	0.00%	\$ 53,692.00	\$ 3,692.00	7.38%
Total 16650 EMPLOYEE BENEFITS	\$ 4,275,544.00	\$ 2,133,652.37	49.90%	\$ 4,756,826.00	\$ 481,282.00	11.26%

Contingency 17700

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 17700 CONTINGENCY						
54052 OPERATIONAL CONTINGENCY	\$ -	\$ -	0%	\$ 100,000.00	\$ 100,000.00	100.00%
Total 17700 CONTINGENCY	\$ -	\$ -	0%	\$ 100,000.00	\$ 100,000.00	100.00%

Miscellaneous 17750

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
Dept: 17750 MISCELLANEOUS						
51032 HARBORMASTER	\$ 44,202.00	\$ 36,705.85	83.04%	\$ 38,902.00	\$ (5,300.00)	-11.99%
54026 TREE WARDEN	\$ 60,000.00	\$ 44,495.00	74.16%	\$ 60,000.00	\$ -	0.00%
54027 MEMORIAL DAY	\$ 1,000.00	\$ -	0.00%	\$ 1,000.00	\$ -	0.00%
Total 17750 MISCELLANEOUS	\$ 105,202.00	\$ 81,200.85	77.19%	\$ 99,902.00	\$ (5,300.00)	-5.04%



The Harbormaster is responsible for maintaining the mooring registration list, mooring waiting list, mooring assignments and mooring inspections. The Harbormaster works in conjunction with the Kennebunk River Committee and the Town has an interlocal agreement with the Town of Kennebunkport for the Kennebunk River Committee. The Harbormaster works under the direction of the Police Department and enforces the Kennebunk River Ordinance and the laws of the State of Maine that pertain to water safety.





Kennebunk Free Library

Dept: 17760 KENNEBUNK FREE LIBRARY

54002 EXPENSES

Total 17760 KENNEBUNK FREE LIBRARY

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
	\$ 702,818.00	\$ 406,235.02	57.80%	\$ 730,931.00	\$ 28,113.00	4.00%
	\$ 702,818.00	\$ 406,235.02	57.80%	\$ 730,931.00	\$ 28,113.00	4.00%

Debt Service

The Debt Service includes all of the principal and interest payments on the General Obligation Bonds that the Town has taken. It also accounts debt issuances that are to be completed in the second half of FY2025 and additional issuances of prior authorized debt in FY2026.

	2025 BUDGET	2025 ACTUAL (12/31/24)	% USED (12.31.24)	FY2026 MANAGERIAL BUDGET	FY2026 \$ INCREASE/(DECREASE)	FY2026 % CHANGE
DEBT SERVICE						
2013 GO Bond Principal	\$ 73,784.00	\$ 73,784.00	100.00%	\$ 73,784.00	\$ -	0.00%
2013 GO Bond Interest	\$ 10,375.00	\$ 5,740.64	55.33%	\$ 8,161.00	\$ (2,214.00)	-21.34%
2016 GO Bond Principal	\$ 150,000.00	\$ 150,000.00	100.00%	\$ 150,000.00	\$ -	0.00%
2016 GO Bond Interest	\$ 11,675.00	\$ 6,587.50	56.42%	\$ 8,675.00	\$ (3,000.00)	-25.70%
2018 GO Bond Principal	\$ 313,211.00	\$ 313,211.00	100.00%	\$ 313,211.00	\$ -	0.00%
2018 GO Bond Interest	\$ 52,422.00	\$ 30,126.10	57.47%	\$ 36,762.00	\$ (15,660.00)	-29.87%
2021 GO Bond Principal	\$ 856,000.00	\$ 856,000.00	100.00%	\$ 663,000.00	\$ (193,000.00)	-22.55%
2021 GO Bond Interest	\$ 200,900.00	\$ 111,150.00	55.33%	\$ 162,925.00	\$ (37,975.00)	-18.90%
2025 GO Bond Principal	\$ 137,500.00	\$ -	0.00%	\$ 762,167.00	\$ 624,667.00	454.30%
2025 GO Bond Interest	\$ 175,000.00	\$ -	0.00%	\$ 508,000.00	\$ 333,000.00	190.29%
2026 GO Bond Interest - issuance (Final Highway Garage)	\$ -	\$ -	0.00%	\$ 125,000.00	\$ 125,000.00	100.00%
2026 GO Bond Interest - issuance (Road Reconstruction)	\$ -	\$ -	0.00%	\$ 66,042.00	\$ 66,042.00	100.00%
Total DEBT SERVICE	\$ 1,980,867.00	\$ 1,546,599.24		\$ 2,877,727.00	\$ 896,860.00	45.28%

Section V: TIF





LINE ID	Expense Item	Actual FY24-25	Proposed FY25-26	Change	% Change	District Allocation of Project as %			District Allocation of Project \$		
						WestK	Route1	LowVillage	WestK	Route1	LowVillage
Recurring Expenses											
Annual Dues											
1	Southern Maine Finance Authority	\$ 5,258	\$ 5,258	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 1,577	\$ 3,155	\$ 526
2	Chamber of Commerce	\$ 10,000	\$ 10,000	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 3,000	\$ 6,000	\$ 1,000
3	So.Main Regional Planning & Devel Corp dues	\$ 8,000	\$ 8,000	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 2,400	\$ 4,800	\$ 800
3a	SMPDC NPO Dues	\$ 10,000	\$ 10,000	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 3,000	\$ 6,000	\$ 1,000
KDC											
4	Kennebunk Development Corp	\$ 5,000	\$ 5,000	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 1,500	\$ 3,000	\$ 500
4a	KDC Micro Loan Program Support	\$ 25,000	\$ -	\$ (25,000)	-100.00%	30.0%	60.0%	10.0%	\$ -	\$ -	\$ -
Festival Support											
5	Downtown/LV Festival Support - Public Safety & Services	\$ 30,000	\$ 30,000	\$ -	0.00%		50.0%	50.0%	\$ -	\$ 15,000	\$ 15,000
	Downtown/LV Festival Programming	\$ 10,000	\$ 15,000	\$ 5,000	50.00%		50.0%	50.0%	\$ -	\$ 7,500	\$ 7,500
Community Development/Public Services											
6	Sidewalk and Landscaping Improvements	\$ 81,500	\$ 81,500	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 24,450	\$ 48,900	\$ 8,150
7	Materials - Sidewalk planters	\$ 50,000	\$ -	\$ (50,000)	-100.00%				\$ -	\$ -	\$ -
8									\$ -	\$ -	\$ -
9									\$ -	\$ -	\$ -
10	Public Transportation	\$ 30,000	\$ 30,000	\$ -	0.00%	30.00%	60.00%	10.00%	\$ 9,000	\$ 18,000	\$ 3,000
11	Traffic Signal Software & Programming Rte 1 North	\$ 10,000	\$ -	\$ (10,000)	-100.00%				\$ -	\$ -	\$ -
12	Regional Sustainability and Coastal Resiliency Coord	\$ 40,000	\$ 40,000	\$ -	0.00%	30.00%	60.00%	10.00%	\$ 12,000	\$ 24,000	\$ 4,000
Committee Misc.											
13	EDC	\$ 2,000	\$ 2,000	\$ -	0.00%	30.0%	60.0%	10.0%	\$ 600	\$ 1,200	\$ 200
Contingency											
14	Select Board Contingency for ED	\$ 100,000	\$ 25,000	\$ (75,000)	-75.00%	30.00%	60.00%	10.00%	\$ 7,500	\$ 15,000	\$ 2,500
Economic Vitality Department											
15	Marketing	\$ 30,000	\$ 31,500	\$ 1,500	5.00%	30.00%	60.00%	10.00%	\$ 9,450	\$ 18,900	\$ 3,150
16	Business Outreach expenses	\$ 1,200	\$ 1,500	\$ 300	25.00%	30.00%	60.00%	10.00%	\$ 450	\$ 900	\$ 150
17	Conferences and Training	\$ 4,000	\$ 2,000	\$ (2,000)	-50.00%	30.00%	60.00%	10.00%	\$ 600	\$ 1,200	\$ 200
Subtotal Recurring Expenses		\$ 451,958	\$ 296,758	\$ (155,200)	-34.34%				\$ 75,527	\$ 173,555	\$ 47,676



LINE ID	Expense Item	Actual FY24-25	Proposed FY25-26	Change	% Change	District Allocation of Project as %			District Allocation of Project \$		
						WestK	Route1	LowVillage	WestK	Route1	LowVillage
Town Office Wages											
18	FT Economic Development Director	\$ 118,579	\$ 123,322	\$ 4,743	4.00%	30.00%	60.00%	10.00%	\$ 36,997	\$ 73,993	\$ 12,332
19	FT Communications and Community Engagement Coord.	\$ 80,320	\$ 83,543	\$ 3,223	4.01%	30.00%	60.00%	10.00%	\$ 25,063	\$ 50,126	\$ 8,354
20	Project Mgmt and Engineering - Chris O. 20%	\$ 26,958	\$ 28,036	\$ 1,078	4.00%	30.00%	60.00%	10.00%	\$ 8,411	\$ 16,822	\$ 2,804
21	Town Manager ED efforts - 10%	\$ 17,160	\$ 18,739	\$ 1,579	9.20%	30.00%	60.00%	10.00%	\$ 5,622	\$ 11,243	\$ 1,874
22	Community Development Support - Lee Jay 20%	\$ 20,823	\$ 22,586	\$ 1,764	8.47%	30.00%	60.00%	10.00%	\$ 6,776	\$ 13,552	\$ 2,259
Subtotal Town Office Wages		\$ 263,839	\$ 276,226	\$ 12,387	4.69%				\$ 82,868	\$ 165,736	\$ 27,623
EDC Projects and Town Requested Assets											
23	Cell Service Upgrade	\$ 7,500	\$ 20,000	\$ 12,500	166.67%		100.00%		\$ -	\$ 20,000	\$ -
23a	Fiber to the Premise Upgrade	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -
24	Branding	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -
25	Traffic Lights and Related Equipment	\$ 50,000	\$ 50,000	\$ -	0.00%	30.00%	60.00%	10.00%	\$ 15,000	\$ 30,000	\$ 5,000
26	Streetscan Pavement Mgmt Service	\$ 24,000	\$ -	\$ (24,000)	-100.00%				\$ -	\$ -	\$ -
27	Micro Loan Funding	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -
28	Downtown Parking Enhancements	\$ 25,000	\$ 25,000	\$ -	0.00%	30.00%	60.00%	10.00%	\$ 7,500	\$ 15,000	\$ 2,500
29	LV Boardwalk replacement	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -
30	Fire/Brush/Forestry Truck	\$ -	\$ 15,000	\$ 15,000		100.00%			\$ 15,000	\$ -	\$ -
31	Cable Franchise and Ordinance Updates	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -
32	Downtown MP with a College/University	\$ -	\$ 5,000	\$ 5,000			100.00%		\$ -	\$ 5,000	\$ -
33	Replace Brick Sidewalk in front of Brick Store Museum	\$ -	\$ 175,000	\$ 175,000			100.00%		\$ -	\$ 175,000	\$ -
34	Economic Development Plan Implementation	\$ -	\$ 25,000	\$ 25,000		30.00%	60.00%	10.00%	\$ 7,500	\$ 15,000	\$ 2,500
35	TIF Document Review and Future Development Planning	\$ -	\$ 5,000	\$ 5,000		30.00%	60.00%	10.00%	\$ 1,500	\$ 3,000	\$ 500
36	Wayfinding	\$ 5,000	\$ 10,000	\$ 5,000	100.00%		50.00%	50.00%	\$ -	\$ 5,000	\$ 5,000
Subtotal EDC Projects and Town Requested Assets		\$ 111,500	\$ 330,000	\$ 218,500	195.96%				\$ 46,500	\$ 268,000	\$ 15,500



LINE ID	Expense Item	Actual FY24-25	Proposed FY25-26	Change	% Change	District Allocation of Project as %			District Allocation of Project \$		
						WestK	Route1	LowVillage	WestK	Route1	LowVillage
Debt Payment											
	Bond Payments	\$ 689,850	\$ 684,682	\$ (5,168)	-0.75%	Based on warrant articles approved at Town Meeting for all GO Bonds issued			\$ 164,362	\$ 478,297	\$ 42,023
	Subtotal Debt Payment	\$ 689,850	\$ 684,682	\$ (5,168)	-0.75%				\$ 164,362	\$ 478,297	\$ 42,023
	Grand Total	\$ 1,517,147	\$ 1,587,666	\$ 70,519	4.65%				\$ 369,258	\$ 1,085,587	\$ 132,821

Appendix A – Glossary of Terms

Appropriation – An amount that is budgeted to be used, typically from tax revenues, authorized through Town Meeting.

Assigned Fund Balance – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is given through the Charter and is expressed by the Select Board.

Assessed Valuation – A value that is established for real and personal property for use as a basis for levying property taxes.

Audited Financial Statements – Per the Town Charter, each year, a Certified Public Accountant is contracted for the purpose of conducting the annual audit of the prior fiscal year municipal finances, as authorized by law. The audit shall be conducted in accordance with Government Auditing Standards promulgated by the U.S. Government Accountability Office.

Balanced Budget – A budget where revenues equal expenditures. Use of fund balance can be budgeted as a revenue to ensure that the budget remains balanced, even when some use of fund balance is included in the budget. Overlay can be budgeted as an expense to ensure the budget remains balanced, even when some surplus to replenish fund balance is planned.

Bond Authorization – The formal process of giving the authority to issue bonds. In the Town of Kennebunk the annual Town Meeting vote gives the authority for the Town to issue bonds.

Bond Issuance – After the authority is obtained, the act of obtaining the bond and the proceeds is done; this can be through the bond market, banking institution or the Maine Municipal Bond Bank. The Town works with bond counsel and financial advisor to obtain the debt obligation.

Budget – The municipal budget details all of the expenses and revenues that the Town of Kennebunk needs to provide quality services for its residents for a full fiscal year. The municipal budget is a legally adopted document, which means that it can only be changed at the legislative body level, which for the Town of Kennebunk is the residents through election.

Business-Type-Activities – These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities are described as the Enterprise Fund for the Town of Kennebunk.

Capital Asset – A capital asset is a tangible item that costs in excess of \$5,000 and has a useful life greater than 1 year.

Capital Improvement Planning – A Capital Improvement Plan (CIP) is a document that focuses on the implementation of community and Town goals through detailed recommendations on capital spending that meets the needs for the current and forecasted future fiscal years. This multi-year scheduling tool provides an identifiable framework for informed decision-making. It is updated annually as part of the regular budget process and forecasts the next five fiscal years for all of the Town's capital assets.

Committed Fund Balance – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified or rescinded only through a Town Meeting vote.

Contingency Account – A budgetary reserve account set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Debt Service – Payment of debt obligations in the form of principal and interest to holder of a government’s debt instrument.

Enterprise Fund – Funds that charge fees for service to external users. The Enterprise Fund is described as ‘self-supporting’ in that it raises enough revenue to cover expenses.

Fiscal Year – Per the Town Charter, the fiscal year begins on July 1st and ends on June 30th. The fiscal year is defined by the year in which it ends.

Fund Accounting – Governmental organizations make use of fund accounting in order to maintain transparency in the flow and use of certain financial assets. Funds are defined by a set of self-balancing accounts. Some funds are required to be established by State law. However, management establishes many other funds to help it control and manage money for specific purposes or to show that it is meeting legal responsibilities for using certain taxes, grants or other money.

GAAP – Generally Accepted Accounting Principles (GAAP) is a uniform minimum standard/guideline for financial accounting and reporting. These guidelines govern the form and content of the basic financial statements and encompass the conventions, rules and procedures necessary to define accepting accounting principles at a particular period in time.

General Fund – This is the main fund through which revenue and expenses flow each year. It is used to account for all financial resources except those required to be accounted for in another fund; it includes the operation budgets for all divisions. This is a major fund for the Town of Kennebunk.

General Obligation Bond (GO Bond) – Bonds that finance a variety of public projects such as infrastructure, buildings and improvements; the repayment of these bonds is typically appropriated at time of budget through tax revenues. These bonds are backed by the full faith and credit of the issuing government.

Government Activities – Activities that are supported by taxes and intergovernmental revenues (federal and state grants). This includes the majority of the Town’s services such as general government, public safety, recreation and culture, health and welfare, public works, education, employee benefits and agency requests.

Impact Fees – Impact fees are special charges levied for new development to cover the cost of related capital expansion and other increased costs of services.

Infrastructure Assets – Assets that include roads, bridges, traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town.

Internal Controls – A set of measures put into place to ensure that the integrity of financial and accounting data are protected; there are three types of internal controls that include preventive, detective and corrective.

Major Fund – Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government’s officials believe that fund is particularly important to the financial statement users (GASB Statement No. 34).

Mil Rate/Property Tax Rate – The property tax rate which is based on the valuation of property. A tax rate of one mil is equal to one dollar of taxes on each \$1,000 of property valuation.

Modified Accrual Basis of Accounting – An accounting method that combines elements of the two primary accounting methods: cash and accrual. This method helps government entities determine if current year revenues are enough to cover current year expenditures. The Modified Accrual basis focuses on the flow of financial resources and recognizes revenues when they are measurable and available (collectible within the current period) and expenses when they are recognized and incurred; it aims to provide a more accurate representation of the government entity’s financial position.

Nonspendable Fund Balance – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Operating Budget – The portion of the budget for daily operations that provide basic governmental services. The operating budget contains appropriations for expenditures that include personnel, maintenance and repairs, contractual services, utilities, supplies, etc.

Permanent Fund – to account for assets held by the Town that are legally restricted pursuant to Title 30-A§5653 of the Maine State Statutes; accounts for resources that are legally restricted so that earnings on investments may be used, not the principal.

Program Revenues – Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services or privileges provided, operating or capital grants and contributions, including special assessments).

Reserve Fund – A separate account that is restricted for a specific purpose and is, therefore, not available for general appropriation. This may be used for financing/tracking the acquisition or reconstruction of a specific capital improvement and/or project. The purpose of reserves is to set funds for specific projects, acquisitions, renovations, or reconstruction of capital improvements, capital equipment or paying a funded debt service in accordance with 30-A M.R.SA §5801.

Restricted Fund Balance – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

Special Revenue Fund – To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Unassigned Fund Balance – The Unassigned Fund Balance is defined in the audited financial statements as General Fund assets less General Fund liabilities less any portion of the General Fund fund balances that is restricted, committed or assigned less any negative fund balances on any other governmental funds.

Tax Increment Finance (TIF) Districts – The TIF program is locally driven and is a flexible finance tool used by municipalities to leverage new property taxes generated by a specific program or projects within a defined geographic district. . The municipality defines the district size, determines the amount of new taxes to be captured, identifies allowable public and private projects along with the term up to 30 years.

Town of Kennebunk



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